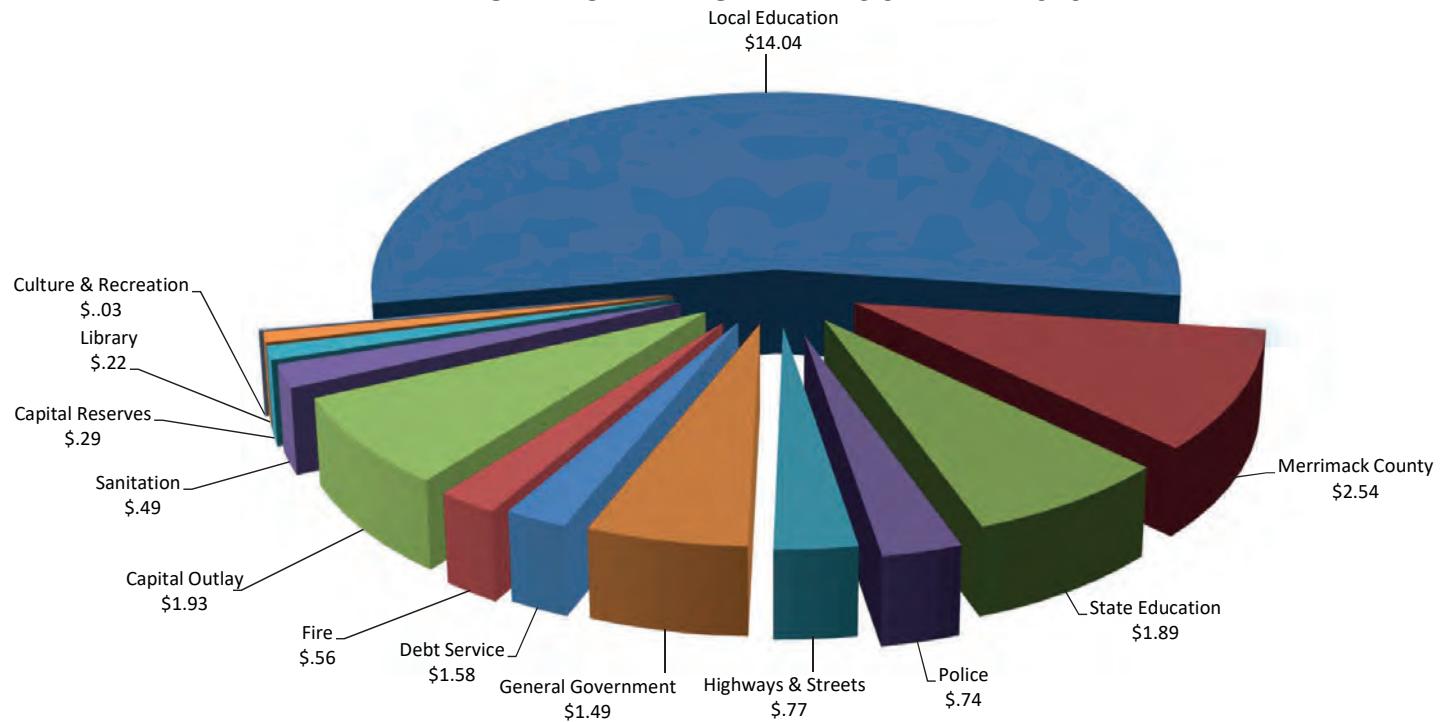


A photograph of a winter scene. In the foreground, a person wearing a blue jacket and dark pants walks a black and white dog on a paved road. The road is covered with a layer of snow and fallen leaves. To the right, a large, bare tree with many branches is heavily coated in a thick layer of white frost. Behind the tree, there is a dense thicket of bushes and smaller trees, also covered in frost. The overall atmosphere is cold and wintry.

Town of Bow
Annual Report
Town and School
2020

HOW EACH TAX DOLLAR WAS SPENT IN 2020



Town of Bow
New Hampshire
and
Bow School District

2020 Town and School
Annual Report

All photos by Eric E. Anderson, unless otherwise noted.

Annual School District Meeting
Friday, March 12, 2021
7:00 p.m. at Bow High School

Elections (Town & School) & Ballot Voting Day
Tuesday, March 9, 2021
7:00 a.m. to 7:00 p.m. at the Bow Community Center

Annual Town Meeting
Wednesday, March 17, 2021
6:30 p.m. at Bow High School



TOWN www.bownh.gov | SCHOOL www.bownet.org

Town of Bow - Phone List

New 223 Numbers	Hours of Operation	
223-3900 Main Number - All departments	Monday -Friday 7:30 a.m to 4:00 p.m.	
223-3910 Town Manager		
223-3920 Parks & Recreation		
223-3930 Public Works Office		
223-3935 Public Works, Shop		
223-3940 Emergency Management		
223-3950 Police		
223-3960 Fire		
223-3970 Community Development		
223-3980 Town Clerk		
Emergency Fire Department	911	
Emergency Police Department	911	
Dept.	Name	Department's Direct Dial
Community Development		223-3970
Conservation Commission		223-3970
Planning Board		223-3970
Assessor	Monica Hurley	223-3970
Emergency Management		223-3940
Finance		223-3915
Fire		223-3960
Health Officer	Tom Ferguson	223-3960
Human Services / Welfare	Deb Bourbeau	223-3917
Library		224-7113
Parks & Recreation General #		223-3920
Celebrating Children	Cindy Greenwood-Young	228-2214
Police	(non-emergency)	223-3950
Public Works		223-3930
Town Clerk/Tax Collector		223-3980
Town Mgr./Selectmen		223-3910
Heritage Commission		223-3910
Recycling Committee		223-3910
Sau 67		224-4728
Bow Elementary School		225-3049
Bow Memorial School		225-3212
Bow High School		228-2212

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Warrant & Budget	BLUE
Moderator's Rules of Procedur	WHITE
Voters' Rights & Responsibilities	WHITE

SCHOOL DISTRICT

Annual Report.....	GRAY
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In Memoriam

The Board of Selectmen lost two former Selectmen in 2020.

THOMAS FAGAN



Tom and his family moved to Bow in 1976. Upon arriving in Bow, Tom began serving his community, he was a Selectman from 2001 to 2007, a member of the Zoning Board, and was a Library Trustee.

Tom was the Chair of the Bow Democratic Committee for more than 20 years. He cherished his role as a Poll Worker, he loved election days where he was able to connect with community members.

RONALD ASKIN



Not only an avid pilot, who was a retired Captain for Eastern Airlines, but a card player as well. He served on various committees in Bow, such as the Bow Community Men's Club, Fire Department, Bow Pioneer Snow Mobile Club, and served as a Selectmen from 1976 to 1977.

In Memoriam

GARY NYLEN



Longtime resident, and the Town's first full time Police Chief, Gary Nylen died in December 2020. He served as police chief from October of 1969 until December of 1975. The Town dedicated the 2012 Annual Report to Gary, for his service in preserving Bow's Heritage.

You may have seen him working on his dairy farm on Robinson Road, the WP Alexander Dairy Farm, LLC or delivering the Bow Times, where he worked as a sales manager.

Until his passing he was an instrumental member of the Bow Heritage Commission for 15 years. Many of his projects consist of the renovation of the snow roller, the renovation of the Town Pound, the foundation and steeple of the Bow Bog Meeting House, including the restoration of the original Mary Baker Eddy donated bell in the steeple. He pushed to have a place on the Town's website dedicated to the history of Bow, he was persistent that the children in Bow would have a place to learn the history of their Town.

Gary was always willing to tell you anything you wanted to know about his beloved Town of Bow. You can find some of his research on the Town of Bow's website.

In Memoriam

RICHARD (DICK) WELCH



MARJORIE (MARGE) WELCH



2020 brought with it the loss of lifetime resident Dick Welch. Dick was a long-time member of the Bow Community Men's Club. Dick was well known for his collection of Model T's and was passionate about restoring them, he became the local authority on the Ford Model-T.

Dick lead the efforts to establish an annual Town Memorial Day celebration. He worked closely with the Heritage Commission in the reconstruction of the old snow roller, by using the original parts found in the woods off Bow Center Road.

Dick was recognized as one of the last residents in Bow, to have attended the Bow Center Schoolhouse as a pupil.

There is no smile brighter than Marge's. Marge passed away shortly after her beloved husband Dick in December. Marge was a member of the Bow Baptist Church where she sang on the choir, and held various church offices.

Marge was a regular at the Board of Selectmen Meetings, along with her side kick and good friend, Janet Shaw. In fact, at Christmas, Marge brought cookies for the selectmen. Marge loved her community, and was instrumental in the creation of the Town's Master Plan in 2004. At Town Meeting she had a reserved seat close to the microphone.

The Selectmen's meetings, as well as, the Town Meetings won't be quite the same without her smiling face.

Citizen Recognition

JEFF KNIGHT



Some people don't realize there are only 24 hours in a day. They continue to give of their time, energy and talent making Bow a better place to live. Jeff Knight is one such person and the Selectmen are happy to dedicate this years' annual report.

Jeff has called Bow home for over thirty years. While maintaining his full-time position as a CPA, Jeff also fills his time building homes and developing neighborhoods in our community.

He brings both his building experience and numbers background to the committees he serves on. Currently he is a member of the CIP Committee and has been since 2013, the Budget Committee since 2017, the Bow Elementary School Renovation Committee and served on the Public Safety Building Committee.

Where there is a will, there is a way and Jeff has

proven that many times. He was instrumental in bring the Community Building up to fire code in the most cost-effective way. Most recently he offered his assistance with the Rotary's renovation of the Old Town Hall.

While many might know Jeff for his house building or committee work in the past Jeff spent much of his free time coaching his two sons Christopher and Andrew as well as their school age friends in soccer. Weekends were spent criss crossing the state for soccer games. His coaching message was clear camaraderie, team work and fun.

Who knows maybe after Jeff's building projects are complete in Bow. You might find him coaching soccer again, although this time it might be for his granddaughter Lily and her friends.

Elected Officials elected by the Voters of the Town of Bow

Board of Selectmen

Christopher R. Nicolopoulos, Chairman	2022
Colleen S. Hunter, Vice Chairman	2022
Bruce Marshall	2023
Matthew J. Poulin	2021
Michael G. Wayne	2021

Budget Committee

Mark Zerba, Chairman	2023
Jeff Knight Vice Chair	2022
Bob Blanchette	2023
Kathy Garfield	2022
Benjamin Kiniry	2021
Melissa Radomski	2021
Christopher Nicolopoulos	Board of Selectmen Rep.
Bruce Marshall	Board of Selectmen Rep. Alternate
Jennifer Strong-Rain, Vice Chair	School Board Rep.
Martin Osterloh	School Board Rep. Alternate

Supervisors of the Checklist

Katherine Ess.....	2026
Jennifer McDaniel	2024
Beth Titus	2022

Town Clerk / Tax Collector

Mridula Naik	2021
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Town Moderator

Peter Imse	2022
------------------	------

Treasurer

Roland Gamelin.....	2021
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Trustees of the Baker Free Library

David Withers Chairman (Benette Pizzimenti resigned)	2021
Eric Anderson	2024
Bob Arnold (Mark Van De Water resigned)	2022
Donna Deos...	2025
Jennifer Warburton	2023

Trustees of the Trust Fund

John Caron.....	2023
Johnathan Marvin	2021
Mary Beth Walz	2022

Boards, Committees & Commissions appointed by the Board of Selectmen

Business Development Commission (BDC)

Bill Hickey, Chairman.....	2021
Larry Haynes, Vice Chair.....	2023
Cody Herrick, Secretary	2021
June Branscom	2022
Wendy Gazaway.....	2023
Christopher Johnson.....	2022
Michael Percy.....	2022
John Meissner.....	2023
Don Berube, Jr., Planning Board Rep.	2021
Matthew Poulin	Selectmen Rep.
Colleen Hunter	Selectmen, Alternate

Buildings and Facilities Advisory Committee

Chris Andrews, Buildings and Facilities Manager	
David Cook.....	2023
Thomas Betteridge.....	2021
Glenn Dugas.....	2022
Bruce Marshall.....	Selectmen Rep
Colleen Hunter	Selectmen Alternate

Capital Improvements Program

(CIP) Committee

Bill Oldenburg, Chairman, Planning Board Rep.	
Mark Davis, Citizen-at-large.....	2022
Glenn Dugas, Citizen-at-large.....	2021
Jeff Knight	Budget Committee Rep.
Colleen Hunter	Selectmen Rep.
Michael Wayne	Selectmen Alternate Rep.
Jennifer Strong-Rain	School Board Rep.

Conservation Commission

Sandra Crystall, Chairman	2021
Wendy Waskin, Vice Chairman.....	2022
Bob Ball	2023
Dik Dagavarian.....	2023
Michael Hansen.....	2021

Drinking Water Protection Committee

Cynthia Klevens, Chair	2022
Madhumita Chatterjee.....	2023
Wendy Waskin	2023
Blake Hooper.....	2021
Jordan Vachon.....	2023
Matt Taylor.....	Community Dev. Director
Chris Culberson.....	Whitewater

Heritage Commission

Eric Anderson, Chair	2021
John Meissner, Vice Chair.....	2022
Dik Dagavarian, Treasurer.....	2023
Faye Johnson, Secretary.....	2021
James Dimick.....	2023
Jen Kelly, Alternate.....	2022
Gary Nylen.....	2022
David Lindquist, Alternate	2021
Susan Wheeler	2023
Bruce Marshall.....	Selectmen Rep
Colleen Hunter	Selectmen Alternate

Planning Board

Don Berube, Jr., Chairman	2021
Sandra Crystall, Vice Chairman	2023
Tony Reynolds, Secretary.....	2021
Bill Oldenburg,	2022
Garth Orsmond, Alternate.....	2021
Jonathan Pietrangelo, Alternate.....	2023
Adam Sandahl.....	2022
Willis Sloat	2021
David Glasier, Alternate	2021
Michael Wayne	Selectmen Rep.
Bruce Marshall.....	Selectman Alternate

Recycling and Solid Waste Committee

Sherri Cheney, Chair.....	2021
Mark Davis	2022
Rebecca Elwood	2022
Taj Pietkiewicz	2022
Danielle Ruane	2021
Beth Titus.....	2023

Tax Increment Finance District (TIF) Advisory Board

Don Berube, Jr.....	2021
John Fournier.....	2022
Larry Haynes.....	2023
Wendy Gazaway.....	2023
Matt Poulin,.....	Selectmen Rep

Zoning Board of Adjustment

Harry Hadaway, Chairman	2022
Robert Ives, Vice Chairman.....	2023
Donald Burns, Secretary	2023
Stephen Buckley.....	2022
Michael O'Neil, Alternate.....	2023
Tony Reynolds.....	2021

Town Employees

Town Manager's Office

David Stack, Town Manager
Tonia Lindquist, Administrative Assistant

Town Clerk/Tax Collector's Office

Mridula Naik, Town Clerk/Tax Collector
Barbara Hayes, Deputy Town Clerk/Tax Collector
Tammy Martin, Account Clerk
Kate Ess, Account Clerk

Community Development Department

Matthew Taylor, Director
Robert Pike, Building Inspector
Bryan Westover, Assistant Planner
Janette Shuman, Coordinator
Alvina Snegach, Administrative Assistant

Finance Department

Geoff Ruggles, Director
Joyce Mooers, Bookkeeper

Assessing Department

Monica Hurley (Corcoran Consulting Associates),
Assessor

Emergency Management Department

Leland Kimball, Director
Mitchell Harrington, Deputy Director

Police Department

Margaret Lougee, Police Chief
Scott Hayes, Lieutenant
Stacey Edmunds, Lieutenant
Phillip Lamy, Sergeant
Matthew Pratte, K-9, Sergeant
Roxy K-9
Tyler Coady, Detective/Master Patrol Officer
Phillip Goodacre, Police Officer
Michael Murray, Police Officer
Robert Buchanan, Police Officer
Matthew LeBlanc, Police Officer
David Nelson, Police Officer
Stephanie Vogel, Administrative Assistant

Health Department

Thomas Ferguson, Health Officer
Leland Kimball, Deputy Health Officer

Human Services Department

Debra Bourbeau, Director

Fire Department

Mitchell Harrington, Fire Chief
Donald Eaton, Deputy Chief
Michael Van Dyke, Deputy Chief
Tom Ferguson, Captain AEMT
Eliot Berman, Captain Paramedic
Brandon Skoglund, Captain Paramedic
Justin Abbott, Firefighter
Chris Andrews, Firefighter EMT
Greg Aucoin, Firefighter Paramedic
Edwin Bardwell, Support
Craig Beaulac, Firefighter AEMT
Richard Bilodeau, Firefighter EMT
Mark Bitetto, Firefighter AEMT
John Bowler, Firefighter AEMT
Greg Brown, Firefighter Paramedic
Dennis Comeau, Firefighter AEMT
David Eastman, Firefighter AEMT
Matthew Espinosa, Firefighter EMT
Jeff Gardner, Firefighter EMT
Corey Girard, Firefighter AEMT
Tim Ives, Firefighter EMT
Kenneth Judkins, Support
John Keller, Firefighter EMT
Leland Kimball, Firefighter EMT
Maria Koustas, AEMT
Keith Lambert, Firefighter EMT
Kevin Marquis, Firefighter EMT
Anne Mattice, Support
Mark Mattice, Firefighter
Art Merrigan, Firefighter
Parker Moore, Firefighter AEMT
Richard Oberman, Paramedic
Angelo Puglisi, Firefighter/EMT
John Sartorelli, Firefighter
Adam Seligman, Firefighter EMT
Stephen Shirk, Firefighter/Paramedic
Liam Smith, Firefighter Paramedic
Brandon Wood, Firefighter AEMT
William Wood, Support

Public Works Department

Timothy Sweeney, Director
Chip Craig, Highway Manager
Lois Richards, Administrative Assistant
Rick Wombolt, Fleet Maintenance Manager
Michael Hague, Mechanic
Phil Anderson, Mechanic
Michael Aborn, Heavy Equipment Operator
Robert Cepurneek, Driver/Laborer
Brian Piroso, Driver/Laborer
Corey Welcome, Driver/Laborer
Duane Resse, Driver/Laborer
David Meyer, Driver/Laborer
Tim Kenneally Driver/Laborer
Tyler Aborn, Groundskeeper
Dana Gourley, On Call Seasonal Driver/Laborer
Keith Butzien, On Call Plow Driver

Buildings and Facilities Department

Chris Andrews, Manager
Myrton Fellows, Custodian

Baker Free Library

Martin Walters, Director
Juliana Gallo, Youth Services Librarian
Amy Bain, Library Assistant
Amelia Holdsworth, Library Assistant
Betsy Mahoney, Library Assistant
Elizabeth Fuchs, Circulation Desk Assistant
Delaney King, PM Circulation Desk Assistant
Owen Libby, Circulation Desk Assistant
Sara Lutz-Blackburn, Circulation Desk Assistant
Lauren Porter, PM Circulation Desk Assistant
Beth Titus, Page
Abe Anderson, Bookkeeper
Bob Garland, Custodian

Celebrating Children Preschool**(Parks and Recreation Department)**

Cindy Greenwood-Young, Director
Alicia David, Assistant Director and Lead Teacher
Aimee Nelson, Lead Teacher, Sports Day & Kidz Kamp
Kerri Lind, Lead Teacher & Sports Day Instructor
Jessica Ralston, T.A. & Kidz Kamp
Jennifer Konstantakos, T.A. & Sports Day
Michelle Lover, T.A. & Sports Day
Alexandra Welch-Zerba, T.A. & Kidz Kamp
Loren Malilay, T.A. & Sports Day & Kidz Kamp
Laura Beaudette, Substitute
Kathy Lagos, Substitute
Joy Van Wyck, Substitute
Kate Crabb, Story Time

Parks and Recreation Department

Darcy Little, Director
Malinda Blakey, Recreation Office Manager
Laura Beaudette, Recreation Assistant

Instructors

Elsa Chern, Program Instructor
Tara Greene, Boot Camp Instructor
Megan Demers, Dance Instructor
Tracey Beaulieu, Fitness Instructor
Becca Cleary, Fitness Instructor
Althea Kehas, Fitness Instructor
Kristina Lucas, Fitness Instructor
Michele Vecchione, Fitness Instructor
Lucia Cote, Mindfulness Meditation Instructor
Mary Noce, Photography
Joe Rider, Pond Stick and Puck
Julie Guerette, Sports Instructor
Sarah Mann, Sports Instructor
Alicia Mondello, Sports Instructor
Muriel Orcutt, Strings Instructor
Kristy Hall, Piano Instructor
Dave Taylor, Tennis Instructor
Melissa Valence, Instructor

Summer Day Camp

Alison Howard, Camp Director
Danielle McMenimen, Assist Camp Director
Melissa Valence, Substitute Counselor/Director
Chase Chamberlin, Camp Counselor
Libby Parker, Camp Counselor
Lindsay Burnham, Camp Counselor
Taylor Burnham, Camp Counselor
Morgan Greene, Camp Counselor
Grace Maurer, Camp Counselor
Madison McSweeney, Camp Counselor
Jon Merchan, Camp Counselor
Andrew Ralston, Camp Counselor

A photograph of a man with a beard and short hair, wearing a dark blue sweatshirt with a small eagle logo on the chest, standing at a podium and speaking into a microphone. He is gesturing with his right hand. In the foreground, the back of another man's head is visible, wearing glasses and a red shirt. In the background, other people are seated in rows of blue chairs. The setting appears to be a town hall or meeting room.

2020 Town Meeting Results

Town Meeting voter Donald Berube rises to make a point during the floor discussion of an article at the 2020 Annual Town Meeting

(The following day the Town was closed down to preclude the spread of the Coronavirus disease which began causing a worldwide pandemic.)

2020 Town Meeting, Town of Bow, NH

2020 TOWN MEETING, TOWN OF BOW, NEW HAMPSHIRE MARCH 11, 2020

Peter Imse, Moderator, called the Town Meeting to order at 7:00 a.m. on Tuesday, March 10, 2020 at the Bow Community Center. After the Pledge of Allegiance, the ballot box was inspected by the Moderator and Supervisor of the Checklist to verify it was empty and voting commenced. At 7:00 p.m. the polls were closed and the meeting adjourned until Wednesday, March 11, 2020 at 6:30 p.m.

Town and School Election Results:

WARRANT ARTICLE #1 - TOWN AND SCHOOL OFFICES

Office	Vote for not more than	... Year Term	Candidate (in Ballot Order)	Results/Winner*
SELECTMAN	One	Three	Harry Judd	563
			Bruce J. Marshall	845*
BUDGET COMMITTEE MEMBER	Two	Three	Robert R. Blanchette, Jr.	954*
			Mark Zerba	955*
SUPERVISORS OF THE CHECK LIST	One	Six	Dik Dagavarian	227
			Kathryn Ess	536*
			Marilee Nihan	331
TRUSTEE OF TRUST FUNDS	One	Three	John C. Caron	1125*
LIBRARY TRUSTEE	One	Five	Donna Deos	1150*
MODERATOR	One	Two	Peter Imse (write in)	563*
SCHOOL BOARD MEMBER	Two	Three	Jonathon Banks	685
			Bryce Larrabee	805*
			Martin Osterloh	697*
SCHOOL MODERATOR	One	Three	James Hatem	1206*

SCHOOL TREASURER	One	Three	Mark E. Lavalle	1223*
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WARRANT ARTICLE #2 - ZONING AMENDMENTS

A. Are you in favor of the adoption of ZONING AMENDMENT A as proposed by the Planning Board vote of December 19, 2019 to revise the Table of Contents (INDEX) to add Article 17 for Bow Mills Mixed Use District and Article 18 South Bow Mixed Use District? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020.

(Recommended by the Planning Board by a vote of 6-0)

YES: 1085 NO: 177

B. Are you in favor of the adoption of ZONING AMENDMENT B as proposed by the Planning Board vote of December 19, 2019 to amend the definition of buildable land and commercial kennel in Section 3.02? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020.

(Recommended by the Planning Board by a vote of 6-0)

YES: 1001 NO: 240

C. Are you in favor of the adoption of ZONING AMENDMENT C as proposed by the Planning Board vote of December 19, 2019 to delete Section 4.01.(A8) for the Institutional (IN) District and to renumber the subsequent articles accordingly? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020.

(Recommended by the Planning Board by a vote of 6-0)

YES: 1057 NO: 178

D. Are you in favor of the adoption of ZONING AMENDMENT D as proposed by the Planning Board vote of December 19, 2019 to add the Bow Mills Mixed Use District and South Bow Mixed Use District to the list of Districts in Section 4.01(A)? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020.

(Recommended by the Planning Board by a vote of 6-0)

YES: 1054 NO: 187

E. Are you in favor of the adoption of ZONING AMENDMENT E as proposed by the Planning Board vote of December 19, 2019 to amend Section 5.11 Table of Use Regulations to remove the column for the Institutional (IN) District and to add Bow Mills Mixed Use (BMMU) and SBMU (South Bow Mixed Use) Districts to the legend? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020.

(Recommended by the Planning Board by a vote of 6-0)

YES: 1014 NO: 180

F. Are you in favor of the adoption of ZONING AMENDMENT F as proposed by the Planning Board vote of December 19, 2019 to amend Section 6.06 to allow common driveways for residential lots, and set the standards for common driveways in the Residential (R), Rural (RU), and Residential One Family (R-1) Districts? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020.

(Recommended by the Planning Board by a vote of 6-0)

YES: 913 NO: 288

G. Are you in favor of the adoption of ZONING AMENDMENT G as proposed by the Planning Board vote of December 19, 2019 to amend Section 6.07 Table of Dimensional Regulations to remove the column for the Institutional (IN) District and to add Bow Mills Mixed Use (BMMU) and SBMU (South Bow Mixed Use) Districts to the legend? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020.

(Recommended by the Planning Board by a vote of 6-0)

YES: 999 NO: 181

H. Are you in favor of the adoption of ZONING AMENDMENT H as proposed by the Planning Board vote of December 19, 2019 to amend Section 6.07 footnote as printed? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020.

(Recommended by the Planning Board by a vote of 6-0)

YES: 943 NO: 191

I. Are you in favor of the adoption of ZONING AMENDMENT I as proposed by the Planning Board vote of December 19, 2019 to delete Section 7.04.E requiring recording at the Registry of Deeds for an accessory dwelling unit? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020.

(Recommended by the Planning Board by a vote of 6-0)

YES: 948 NO: 242

J. Are you in favor of the adoption of ZONING AMENDMENT J as proposed by the Planning Board vote of December 19, 2019 to amend Section 10.03.G to change the number of copies required for submitting an Aquifer Protection Conditional Use Permit and adding a requirement for electronic submission? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020.

(Recommended by the Planning Board by a vote of 6-0)

YES: 997 NO: 178

K. Are you in favor of the adoption of ZONING AMENDMENT K as proposed by the Planning Board vote of December 19, 2019 to amend Section 14.07.A and 14.07.B to add Zoning Administrator as one of the responsible parties for code enforcement? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020.

(Recommended by the Planning Board by a vote of 6-0)

YES: 961 NO: 219

L. Are you in favor of the adoption of ZONING AMENDMENT L as proposed by the Planning Board vote of December 19, 2019 to revise the Bow Mills Mixed Use District to specify requirements for outdoor retail display? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020.

(Recommended by the Planning Board by a vote of 6-0)

YES: 986 NO: 196

M. Are you in favor of the adoption of ZONING AMENDMENT M as proposed by the Planning Board vote of January 9, 2020 to amend Section 6.01 and correct the reference to NHDES? The amendment has been on file at the Municipal Building since Tuesday, January 14, 2020.

(Recommended by the Planning Board by a vote of 5-0)

YES: 1000 NO: 162

N. Are you in favor of the adoption of ZONING AMENDMENT N as proposed by the Planning Board vote of February 3, 2020 to replace Section 7.02 Open Space Residential Development with the new ordinance as printed? The amendment has been on file at the Municipal Building since Tuesday, February 4, 2020.

(Recommended by the Planning Board by a vote of 6-0)

YES: 922 NO: 224

Call to Order

The Town meeting reconvened on Wednesday, March 11, 2020 at 6:30 p.m., at the Bow High School, by Town Moderator Pro Tem Jack Crisp.

Presentation of Colors and National Anthem.

The Colors were presented by the Bow Girl Scouts Troop 75, Scout Troup Leader Elizabeth Mueller. We were led in the Pledge of Allegiance by: Allison Dupuis, Madeline Mueller, Katie Mueller and Bea Hartford. The National Anthem was played by musicians: Rachel Towne on the flute; Savannah Betterley, on the clarinet; and Madeline Kropp, on the oboe.

Introductions

Moderator Pro Tem, Crisp recognized the head table. Selectmen: Christopher R. Nicolopoulos, Chair; Colleen S. Hunter, Vice Chair; Harry Judd, Mike Wayne, and Matt Poulin. Also present were: Town Manager David Stack, Finance Director Geoff Ruggles; Town Counsel Eric Maher; Town Clerk/Tax Collector Mridula Naik; Administrative Secretary Tonia Lindquist and Recording Secretary Wendy Gilman. Moderator Crisp thanked Jeff Summerville, in the sound booth for recording this meeting. Moderator Crisp also introduced the various town committees and department heads. He also thanked his deputized Moderators: Jim Hatem, Eric Anderson, Judy Goodnow, Chuck Reinhart, Gerard Carrier, Joya Dennehy, Tamar Roberts, Dick Swett and Betsey Patten.

Citizen of the Year and Recognitions

Richard Oberman, President of the Bow Men's Club, thanked the other members of the Club for taking over some of the Men's Club duties while he was on deployment. He also thanked the "foundation of the Men's Club" (the women of the Bow Men's Club) for their support. The year's award for the Citizen of the Year is a veteran and a longtime resident of Bow. He is a true, dedicated booster of the Town and longtime public representative at both the State and local level. This year's Citizen of the Year is Eric Anderson. Mr. Anderson was presented with the Citizen of the Year Award.

Select Board Chair Chris Nicolopoulos recognized outgoing Selectman Harry Judd. After many years of service, Selectman Judd's term as Selectman ends tonight. The Chair thanked Selectman Judd and his family for their many years of service to the town. While too many to list entirely, Chair Nicolopoulos enumerated some of the projects Selectman Judd contributed to which includes the water project in Bow Junction, which resulted in \$40 million dollars in development in the area and his invaluable guidance in the development of the Public Safety Building and in negotiating a multi-year settlement with the Town's largest taxpayer. In thanks for his many years of service and on behalf of the Board, Selectman Judd was presented a framed picture as a symbol of his service and dedication to the Town of Bow.

Selectman Judd gave a few remarks of appreciation. Selectman Judd named off various boards, committees, town officers, moderator, trustee, volunteer, teacher, military and so forth, asking those people who had served on any one of those to stand up and remain standing until the end of the list. In ending Selectman Judd told those standing that they were who made the Town of Bow great and thanked them for their service.

Rules of Order

Moderator Pro Tem Crisp reviewed the 'Moderator's Rules of Procedures' as referenced in the Town and School Annual Report. Moderator Crisp asked for a motion to adopt the above mentioned rules as the town's rules for this meeting. Selectman Judd so moved and Bob Arnold seconded. Moderator Crisp asked for any comments. Sensing none, he called for a vote. **The rules are adopted by majority vote.**

After a few words about meeting and voting accommodations made in light of the COVID 19 virus, Moderator Pro Tem Crisp read the Public Notice for the Town Meeting into the record and announced the results of the March 10, 2020 town ballots.

WARRANT ARTICLE #3 – OPERATING BUDGET moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of \$11,633,474 for general municipal operations. The Selectmen recommend \$11,633,474. This article does not include appropriations contained in special or individual articles addressed separately. (Majority Vote Required.)

(Recommended by Selectmen 4-0)
(Recommended by Budget Committee 7-0)

Selectman Chair Nicolopoulos spoke to this Article. This year's budget is a virtually flat budget in comparison to the last two years. Both the Budget Committee and the Board of Selectmen came to agreement on the numbers to present this unified budget. Since 2018 the amount of the Net Taxable Appropriation has been reduced by \$627,329 and the Town portion of the tax rate has gone down 14.3%. The tax impact of this budget is \$6.75/ \$1,000 of assessed value. The Moderator Crisp called for any discussion on Article #3. Sensing none he called for a vote. **Article #3 is approved by majority vote.**

WARRANT ARTICLE #4 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to raise and appropriate the sum of \$2,646,518 for improvements to the intersection of Dunklee Road and Route 3-A and the reconstruction of the Dunklee Road Bridge; to authorize the receipt of federal and state grants in the amount of \$1,934,626 and the withdrawal of \$711,892 from the Bridge and Highway Construction Capital Reserve Fund for this purpose. This will be a non-lapsing appropriation per RSA 32:7, VI which will not lapse until the earlier of project completion of June 30, 2025. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 7-0)

Selectman Judd spoke to the Article. The project included construction of a new signalized four-way intersection and re-alignment of Dunklee Road with the entrance to commercial property on the west side of Route 3A and the replacement of the Dunklee Road Bridge currently red listed by the NH Department of Transportation (NHDOT). Construction is estimated to begin after July 1, 2020. Will be paid by capital reserve funds and State grants. There is no tax impact.

Moderator Crisp asked for comments on the article. Sensing none, the Moderator called for a vote. **Article #4 is approved by majority vote.**

WARRANT ARTICLE #5 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to raise and appropriate the sum of \$593,116 and authorize payment into existing capital reserve and expendable trust funds in the following amounts for the purpose for which such funds were established:

Bridge and Highway Construction	\$120,000
Public Works Department	\$192,500
Fire Department Equipment	\$ 33,000

Police Equipment	\$ 26,000
Recreation Improvements	\$ 20,000
Municipal Buildings and Grounds	\$ 65,000
Fire Truck	\$112,500
Community Center	\$ 5,000
Health Maintenance	<u>\$ 19,116</u>
TOTAL	\$593,116

(Recommended by Selectmen 5-0)
 (Recommended by Budget Committee 7-0)

Selectman Hunter spoke to this Article. The adoption of the Capital Improvements Plan (CIP) is the first step in the budget process. This plan identifies and schedules significant projects and purchases that should be addressed within a six-year period. With input from department heads, projects and purchases are determined, cost estimates and time frames are pinpointed, which are then submitted to the Finance Director and Town Manager for review. A draft plan is then submitted to the Capital Improvement Plan Committee whose job is to show how the Town, school and library should plan for the future. The copy of the plan can be found on pages 88-91 in the annual report. The tax impact rate for this article is \$0.47 per thousand.

The Moderator asked for discussion on Article #4. Sensing none, he called for a vote. **Article #4 is approved by majority vote.**

WARRANT ARTICLE #6 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to raise and appropriate \$550,000 for the reconstruction and paving of Town roads. This will be a non-lapsing appropriation per RSA 32:7, VI. and will not lapse until the project is completed or by December 31, 2025, whichever is sooner. (Majority Vote Required.)

(Recommended by Selectmen 5-0)
 (Recommended by Budget Committee 7-0)

Selectman Judd spoke to the Article. This Article concerns town road maintenance/paving. After a few years of reductions, this Article seeks to get back on the 20-year paving schedule and is recommended by the CIP Committee. The tax impact rate for this article is \$0.43 per thousand.

The Moderator asked for discussion on Article #6. Sensing none, he called for a vote. **Article #6 is approved by majority vote.**

WARRANT ARTICLE #7 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to raise and appropriate the sum of \$275,000 for the construction of a salt storage building and related site and drainage work, and to authorize the withdrawal of up to \$275,000 from the Municipal Buildings and Grounds Capital Reserve Fund (CRF) for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)
 (Recommended by Budget Committee 7-0)

Selectman Hunter spoke to the Article. The project is to replace the existing salt shed with a new 60 ft. x 40 ft. salt shed and to take care of the site and drainage work. The building will have a floor and subsurface holding tank. The Department of Public Works (DPW) has been handling the site and drainage work in house and moved out the construction of the mixing shed for one year. No Tax impact. (Majority Vote Required.)

Moderator Crisp asked for discussion on Article #7. Sensing none, he called for a vote. **Article #7 is approved by majority vote.**

WARRANT ARTICLE #8 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to raise and appropriate the sum of \$249,900 to purchase an ambulance for the Fire Department and to authorize the withdrawal of up to \$249,900 from the Fire Truck Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 7-0)

Selectman Wayne spoke to the Article. This article is to replace 2008 Ambulance (A-2) which currently has 70,000 plus miles on it. The vehicle has increased down time due to intermittent air ride suspension problems and patient compartment air conditioner problems. The body manufacturer is out of business and original parts are hard to find. There is no impact to the tax rate.

Moderator Crisp asked for discussion on Article #8. Sensing none, he called for a vote. **Article #8 is approved by majority vote.**

WARRANT ARTICLE #9 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to raise and appropriate the sum of \$178,720 to purchase a 10-wheel dump truck for the Public Works department and to authorize the withdrawal of up to \$178,720 from the Public Works Department Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 4-1)
(Recommended by Budget Committee 7-0)

Selectman Poulin spoke to this article. This Article is to replace a 2004 International 6-wheel dump truck which will be traded in with 73,200 miles on it for a new 10-wheeler with in-body sander. The new 10-wheeler will be used in South Bow which is one of the Town's largest routes. It will shorten the length of time it takes to plow and make it safer on one of our higher elevation routes. There is no impact to the tax rate.

Moderator Crisp asked for discussion on Article #9. Ray Johnson, 110 Knox Road, asked why a 10-wheel truck was replacing a 6-wheel truck. Selectman Nicolopoulos responded, noting that the larger truck will be used on the longer routes. The 10-wheel truck can stay out longer without going back to the shed to reload. There being no further discussion. The Moderator called for a vote. **Article #9 is approved by majority vote.**

WARRANT ARTICLE #10 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to raise and appropriate the sum of \$178,720 to purchase a 6-wheel dump truck for the Public Works Department and to authorize the withdrawal of up to \$178,720 from the Public Works Department equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 7-0)

Selectman Poulin spoke to the Article. This dump truck would replace a 2007 Freightliner with 88,000 plus miles on it. The Freightliner's dump body is rusty and will need repair. Mechanical repairs are also needed and there is also no ground speed control for controlled salt usage. No Tax impact.

Moderator Crisp called for discussion. Sensing none, he called for a vote. **Article #10 is approved by majority vote.**

WARRANT ARTICLE #11 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to raise and appropriate the sum of \$176,000 for the replacement of the vehicle fueling station and equipment at the Department of Public Works, and to authorize the receipt of \$58,080 from the Bow School District and to authorize the withdrawal of up to \$117,920 from the Municipal Building and Grounds Capital Reserve Fund for this purpose.

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 7-0)

Selectman Hunter spoke to the Article. The current fueling system is 21 years old. The State requires the fueling system be inspected every 5 years. The existing tank is certified until 2021, when it would need replacement in order to meet new regulations. The School District's portion of the replacement is \$58,000. The Town's portion is covered through withdrawal from a capital reserve fund. No tax impact.

The Moderator called for any comments on Article #11. Sensing none, he called for a vote. **Article #11 is approved by majority vote.**

WARRANT ARTICLE #12 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to raise and appropriate the sum of \$76,500 to purchase a utility truck for the Public Works Department and to authorize the withdrawal of up to \$76,500 from the Public Works Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 7-0)

Selectman Wayne spoke to the Article. This article is to purchase a utility truck to replace a 2009 Ford F-55 with 86,000 miles on it. The truck has had \$20,000 in repairs since 2017 and is one of the two one-ton trucks used for plowing parking lots, spring cleanup, cold patching and general use. There is no impact to the tax rate.

Moderator Crisp called for any comments on Article #12. Sensing none, he called for a vote. **Article #12 is approved by majority vote.**

WARRANT ARTICLE #13 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to raise and appropriate the sum of \$75,000 for the renovation of the bathrooms on the main level of the Municipal Building and to authorize the withdrawal of up to \$75,000 from the Municipal Buildings and Grounds Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 4-3)

Selectman Hunter spoke to the Article. This Article is for a complete update of the two bathrooms on the main level of the Municipal Building and will bring the bathrooms into compliance with ADA requirements. This project was originally voted on last year, but the funds voted were not sufficient to complete the project. There is no tax impact. Moderator Crisp called for any comments on Article #13. Sensing none, he called for a vote. **Article #13 is approved by majority vote.**

WARRANT ARTICLE #14 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Water Capital Replacement/System Improvement Capital Reserve Fund, for the purpose of the acquisition, replacement and upgrade of the municipal water system infrastructure and capital assets, and to raise and appropriate the sum of \$50,000 towards this purpose and to further name the Board of Selectmen as agents to expend from the fund. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 7-0)

Selectman Poulin spoke to the Article. Creation of this new fund will allow for the future maintenance and repair of the Town's municipal water system which has been on-line for eight years. It will also allow the Town to save for future expansion of the system. A feasibility study has been conducted by the Town's engineers to expand the system

to Bow Junction and Exit 1. The Study was funded by a grant from the State MBTE remediation fund. Design of the extension is underway and is being funded by proceeds from the Tax Increment Finance (TIF) District. Tax impact is \$0.04 per thousand. (Majority Vote Required)

Moderator Crisp called for any comments on Article #14. Sandy Crystall, 1 Shore View Drive, asked about making access to town water available for bulk deliveries. Selectman Nicolopoulos responded they had made agreements with 2 haulers for pool water deliveries however no one has asked about access to the system during non-pool season. Moderator Crisp called for further comment. Sensing none, he called for a vote. **Article #14 is approved by majority vote.**

WARRANT ARTICLE #15. moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to raise and appropriate the sum of \$47,947 for the replacement of streetlight fixtures and replace them with energy efficient LED fixtures, \$45,176 to come from utility incentives and rebates, with the balance of \$2,771 to come from general taxation. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 7-0)

Selectman Wayne moved to amend Article #15. Selectman Judd seconded. The Amended Article reads:

To see if the Town will vote to raise and appropriate the sum of **\$50,264** for the replacement of streetlight fixtures and replace them with energy efficient LED fixtures, **\$31,316** to come from utility incentives and rebates, with the balance of **\$18,948** to come from general taxation. (Majority Vote Required).

The Moderator asked if anyone would like to be heard on the amendment. Sensing none, the Moderator called a vote on the motion to amend. **The motion to amend Article #15 is approved by majority vote.**

Fay Johnson, 110 Knox Road, asked if the replacement bulbs were different in color or brightness than the current ones. Selectman Wayne said it was a direct intensity transfer to white LED lights. Don Berube, 135 River Road, spoke in favor of LED lighting based on his experience. Sensing no further discussion, Moderator Crisp called for a vote. **Article #15, as amended, is approved by majority vote.**

WARRANT ARTICLE #16 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to raise and appropriate the sum of \$43,000 to purchase a police cruiser for the Police Department and to authorize withdrawal of up to \$43,000 from the Police Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 7-0)

Selectman Nicolopoulos spoke to the Article. The replacement vehicle will be a marked cruiser instead of a “stealth” unmarked car to replace the current 2012 Chevy Impala that Chief Lougee drives. The Impala currently has 76,800 miles on with a lot of idle time. There is no tax impact.

Moderator Crisp called for comments on Article #16. Sensing none, he called for a vote. **Article #16 is approved by majority vote.**

WARRANT ARTICLE #17 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to raise and appropriate the sum of \$38,000 for the repair of drainage culverts on Buckingham Drive and to authorize the withdrawal of up to \$38,000 from the Bridge and Highway Capital Reserve

Fund for this purpose. This will be a non-lapsing appropriation per RSA 32:7, VI. and will not lapse until the project is completed or by December 31. 2025 or whichever is sooner. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 7-0)

Selectman Judd spoke to the Article. The work is to be performed by Town forces. There is no tax impact. Moderator Crisp called for comments on Article #17. Sensing none, he called for a vote. **Article #17 is approved by majority vote.**

WARRANT ARTICLE #18 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to raise and appropriate the sum of \$20,000 to be added to the Library Building Maintenance Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by Library Trustees)
(Recommended by Budget Committee 6-1)

Chair of the Library Board of Trustees, Marc Van de Water spoke to the Article. The long term plans for the library adds up to \$250,000 over the next 10 years. Due to staff changes, the Trustees have been able to save \$210,000 of the \$250,000, from the operating budget. Currently the Trustees are trying to save \$20,000 per year for long term projects. In order to spend any of the money, the Trustees would have to come back before the voters for approval to expend.

Moderator Crisp called for comments on Article #18. Sensing none, he called for a vote. **Article #18 is approved by majority vote.**

WARRANT ARTICLE #19 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Fire Suppression Water Supply Capital Reserve Fund, for the purpose of repairing and replacement of water cisterns used for fire suppression, and to raise and appropriate the sum of \$10,000 towards this purpose. Further to name the Board of Selectmen as agents to expend from the fund. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 7-0)

Selectman Hunter spoke to the Article. The Fire Department relies on 8 dry hydrants (pipes into open bodies of water) and 7 cisterns (underground tanks) for fighting fires. Seven of the hydrants were installed in the 1960's and the cisterns were installed by developers for subdivisions since the mid 1990's. The Current cost to replace a dry hydrant is about \$10,000 and \$100,000 for a cistern. The establishment of this Capital Reserve Fund will allow for future repair/replacement of the hydrants and cisterns as needed. The tax impact is \$0.01 per thousand.

Moderator Crisp called for comments on Article #19. Sensing none, he called for a vote. **Article #19 is approved by majority vote.**

WARRANT ARTICLE #20 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to raise and appropriate the sum of \$13,830 to purchase overcarries and replacement weapons for the Police Department and to authorize the withdrawal of up to \$13,830 from the Police Equipment Capital Reserve Fund for this purpose. (Majority Vote Required)

(Recommended by Selectmen 5-0)
(Recommended by Budget Committee 7-0)

Selectman Nicolopoulos spoke to the Article. Purchasing Load Bearing Vests (LBV) for the Police Officers will make it easier for them to carry their existing equipment by taking some of it off of their belts. Fully loaded duty belts can weigh as much as 30 pounds. The LBV can greatly reduce the weight off the belt. The P320 (9mm) handguns have a modular frame which allows officers to choose the most comfortable grip size. Purchasing the M4 Rifle will mean that all cruisers will have the same model. There is no tax impact.

Moderator Crisp called for comments on Article #20. Sensing none, he called for a vote. **Article #20 is approved by majority vote.**

WARRANT ARTICLE #21 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to raise and appropriate the sum of \$5,000 to be added to the Library Emergency Repairs Capital Reserve Fund previously established. (Majority Vote Required)

(Recommended by the Library Trustees)
(Recommended by Budget Committee 7-0)

Chair of the Library Trustees Marc Van de Water spoke to the Article. The original emergency capital repairs fund was established at \$25,000. The Trustees had to use \$5,000 of it to repair the library roof. This Article requests \$5,000 to bring it back up to the \$25,000.

Moderator Crisp called for comments on Article #21. Sensing none, he called for a vote. **Article #21 is approved by majority vote.**

WARRANT ARTICLE #22 moved by Mr. Arnold and seconded by Mr. Knight.

Shall the town modify the provisions of RSA 72:39-a for elderly exemption from property tax in the Town of Bow, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$122,000; for a person of 75 years of age up to 80 years, \$153,000; for a person 80 years of age or older \$184,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years; own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$38,500 or, if married, a combined net income of less than \$50,000; and own net assets not in excess of \$200,000 excluding the value of the person's residence. (Majority Vote Required)

Selectman Poulin spoke to the Article. He was approached by a town resident who asked why the dollar amount of the exemptions had not been increased in 14 years and especially, after the revaluation that was just conducted. The Board is proposing that the amount of the exemption be increased (65-74). Asset and income limits would not change. The tax impact is 8/10th of one cent.

Moderator Crisp called for comment on Article #22. Willis Sloat, 4 Longview Drive, asked if the property is owned by a revocable or irrevocable trust, how does that tie into the Article because it says individual or jointly, which neither a revocable or irrevocable trust is. Town Counsel, Eric Maher stated, his read on the statute says property owned by a person not a trust. In terms of a municipality, the terms are limited by what the statute says and the statute establishes the criteria. Mr. Sloat further asked if this article could be amended to include trusts but Town Counsel felt it was beyond the purview of this body.

The Moderator called for any further comment on Article #22. Sensing none, he called for a vote. **Article #22 is approved by majority vote.**

WARRANT ARTICLE #23 moved by Mr. Arnold and seconded by Mr. Knight.

To see if the Town will vote to reclassify Class VI Farrington's Corner Road from the Dunbarton Town Line to the Hopkinton Town Line as Class A Municipal Trail pursuant to RSA 231-A:2. (Majority Vote Required)

Selectman Judd spoke to the Article. The Bow Pioneers Snowmobile Club has requested permission to gate the trail at the reconstruction site of the trail bridge on Farrington Corner Road, from the Dunbarton line to the Hopkinton line, and proposed that the road be re-classified as a Class A Municipal Trail. The Club has offered to build another bridge for the town to use but they want it gated to protect large equipment from using it. The request was reviewed by the Police and Fire Chiefs and they support the change.

Moderator Crisp asked for comment on the Article. Eric Kropp, 21 Jonathan Lane asked what other users would be limited from using this road. Responding, Selectman Judd stated that the way the gate is designed, it would limit vehicular traffic such as automobiles but not snowmobiles, hikers, pedestrian traffic. Shea Sennett, 574 Page Road, asked if ATVs or other off-road vehicles would be able to use the trail and if noise would be a factor. Selectman Judd indicated they could as long as they can get around the gate. Further, abutters were contacted and didn't raise any noise concern. Mike Perry, President of the Bow Pioneers Club stated they were looking to put a gate across the trail to prevent large vehicles from using the trail and tearing it up. The Club is getting a grant to clean up the trail. One of the conditions of the grant is installing a gate so 4-wheel drive vehicles can't come in and tear up the land. The gate is not for the whole Class VI. Trail. It is just for the bridge part of it. Ray Johnson, 110 Knox Road, a member of the Bow Pioneers for 46 years spoke in favor of the Article.

Moderator Crisp called for further comment on Article #23. Sensing none, he called for a vote. **Article #23 is approved by majority vote.**

WARRANT ARTICLE #24 by Petition Moved by Jennifer Strong-Rain and seconded by Melynne Klunk.

(By petition). To see if the Town will vote to raise and appropriate \$95,000 to pay for a full-time recreation director with salary and benefits. (Majority Vote Required)

(Not recommended by Budget Committee 0-7)

Melynne Klunk, 16 Briarwood Dr, spoke to the Article. She started the petition after the program director left because she was concerned the recreation department wouldn't continue to have the excellent program's they have had with part-time personnel the Town was planning on hiring. At this time, she would like to pull her Article and thank the Town Manager and the Budget Committee for keeping the two part-time staff and hiring a new 30-hour recreation director. Although the staffing is still part-time, she felt it was a good compromise.

Moderator Crisp called for further comment on Article #24. Sensing none, he called for a vote. The nays have it and **Article #24 is not passed.**

WARRANT ARTICLE #25 by Petition Carbon Cash Back Program

We the town of Bow hereby call upon our State and Federal elected representatives to enact carbon-pricing legislation to protect New Hampshire from the costs and environmental risks of continued climate inaction. To protect households, we support a Carbon Fee and Dividend approach that charges fossil fuel producers for their carbon pollution and rebates the money collected to all residents on an equal basis. Enacting a Carbon Cash-Back program decreases long term fossil-fuel dependence, aids in the economic transition for energy consumers, and keeps local energy dollars in New Hampshire's economy. Carbon Cash-Back has been championed by US economists (Jan 17, 2019 WSJ) as the most effective and fair way to deliver rapid reductions in harmful carbon emissions at the scale required for our safety. We expect our representative to lead in this critical moment for the health and well-being of our citizens and for the protection of New Hampshire's natural resources upon which we all rely. The record of the vote approving this article shall be transmitted by written notice to Bow's State Legislators, to the Governor of New Hampshire, to Bow's Congressional Delegation, and to the President of the United States, informing them of the instructions from their constituents, by Bow's Select Board, within 30 days of this vote.

Since the person wanting to speak to this Article is a resident of Bow but not of age to vote, the taxpayers were asked if they would allow her to make the motion to accept and to speak to the Article. **Majority vote was in favor of allowing her to do so.**

Katie Lessard moved to accept Article #25 and Jennifer Strong Rain seconded. Katie Lessard then spoke to the motion by reading a prepared statement of the Article.

Moderator Crisp called for further comment on Article #25. Sensing none, he called for a vote.

Article #25 failed. Yes: 85; No: 88

Adjourn

Moderator Crisp asked for any other comments, questions or reports. Sensing none, Moderator Crisp declared the meeting adjourned at 8:16 PM.

Respectfully submitted,

Mridula Naik, Town Clerk/Tax Collector
Recorded and Prepared by Wendy Gilman, Recording Secretary

Administrative Summary



Select-Board's Meeting Room
in the Municipal Building

Administrative Summary

TOWN MANAGER

David L. Stack



David L. Stack

I am pleased to submit the Town Manager's Annual Report for 2020.

On March 13, 2020, New Hampshire Governor Chris Sununu declared a State of Emergency in the State of New Hampshire due to the COVID-19 pandemic. The Town's response was swift and we quickly adapted our operations to continue to meet the needs of the Town's citizens.

- The Town's Emergency Operations Center (EOC) was activated when the declaration was issued. The EOC became the home for Emergency Management Director Lee Kimball, Fire Chief Mitch Harrington, Police Chief Margaret Lougee and me. Employees and staff from all departments stepped up to assist with the response effort. Thank you to all.
- The Bow Municipal Building, Baker Free Library, Department of Public Works, Community Building, Safety Center and DPW building were closed to the public and access was limited to authorized Town personnel only. From this time on, the Town continued to provide services to our residents and customers.
- The Town Manager's Office, Town Clerk/Tax Collector, Finance and Community Development remained in business. Employee's reported to work either onsite or remotely to answer phone calls and e-mails, process motor vehicle registrations, issue building permits, review subdivision plans, etc. We modified and adapted out processes and residents were encouraged to use online services where applicable.
- Finance Director Geoff Ruggles developed a detailed cash flow analysis report to project the Town's cash flow needs based upon the potential drop in State fund revenues and grants, MV registration fees and other factors. The Board, Town Manager and Finance Director closely monitored the status of Town's finances. We had continued discussions on how to address the Town's capital and operating budget expenditures. In some cases, purchasing was deferred until we had a better idea of where things were headed.
- The Fire and Police Departments continued to work non-stop responding to calls and preparing for the anticipated surge in the number of positive COVID-19 cases. Each department had to modify their usual procedures in order to protect themselves as they responded to calls.
- The Department of Public Works remained hard at work replacing culverts, roadside ditching, raking up and laying down bark mulch on many Town properties, cleaning catch basins, street sweeping, cemetery cleanups and all the typical work that they perform each Spring.
- The Recreation Department quickly set up a childcare program for our first responders to help keep them on the job. All of the credit for getting the program up and running goes to Recreation Director Darcy Little and her staff. The kids brought their laptops and schoolwork with them and they had ample time to complete their school assignments as well as plenty of time for fun. The Recreation Department held its annual Summer Camp, following the guidelines issued by the State and also offered virtual programs. We were able to hold a Christmas Parade when social distancing guidelines prohibited us from having the tree lighting. Christmas Parade

- Human Services Director Deb Bourbeau established a Food Closet to assist residents experiencing food insecurities during those uncertain times. Many people volunteered their time to help with this effort. Two collection days were held in March and one in April, at the Bow Community Building. The drop-off process followed the recommended CDC guidelines of social distancing and keeping everyone safe. Thank you to Deb and all of her volunteers.

We had some fun reaching out to the community in a variety of ways. The Police and Fire Departments enjoyed participating in the birthday parades. We posted “Your DPW at Work” videos of our crew working about the town. Fire Captain Brandon Skoglund and Firefighter-AEMT John Bowler took viewers on a virtual fire truck ride. BPD published a coloring book page of K-9 Roxy on its Facebook page and held a coloring contest. SRO Mike Carpenter took Morris from Bow Memorial School for a ride along to visit K-9 Roxy and Sgt. Matte Pratte. People enjoyed checking out the everchanging messages on the electronic message board located at the Community Building and they were both informative and entertaining.

In spite of the pandemic, the Town still accomplished other projects and initiatives.

- Completion of the safety center solar project
- Installation of energy efficient LED lighting at DPW and Community Building
- Construction began on the Dunklee/3A intersection and bridge project.
- The Town’s engineer is designing and extension of the Town’s waters system to Bow Junction and Bow Mills to accommodate more economic development.
- Bow-Hooksett utility sharing initiative
- Developed promotional materials for the Town’s TIF districts
- Developed a single point business registry for all departments.
- Began to provide safety services training and assistance to Town businesses.
- Organized and updated the Town Administrative policies
- Began featuring Bow businesses twice per month on the Town FB page
- Organized a Town Buildings and Facilities Advisory Committee
- Initiated new methods for selling surplus Town equipment.
- Applied for and received grants to program FD radios; State MBTE mitigation funding for water extension study; utilized TIF funds for design of water system extension.

I am very proud of all our Town employees. They all hung in there during the tough days of the pandemic and continued to perform every day. The Town’s operations continued on due to their commitment to the Town and our residents. Thank you, all!



Seated L to R: Fire Chief Mitchell Harrington, Town Manager David Stack, Police Chief Margaret Lougee. Standing L to R: Human Services Director Deb Bourbeau, Public Works Director Tim Sweeney, Community Development Director Matt Taylor, Finance Director Geoff Ruggles, Buildings and Facilities Manager Chris Andrews, Baker Free Library Director Martin Walters, Emergency Management Director Lee Kimball, Town Clerk/Tax Collector Mridula Naik, Parks and Recreation Director Darcy Little.

BOARD OF SELECTMEN

Christopher R. Nicolopoulos *Chairman*

MEMBERS

Christopher R. Nicolopoulos, *Chairman*

Colleen S. Hunter, *Vice Chair*

Michael G. Wayne

Matthew J. Poulin

Bruce J. Marshall

Much like the rest of our state and our nation, 2020 was a year of video conferencing, social distancing and working from home for residents of Bow. But as we have come to expect and rely upon, Bow responded: neighbors helping neighbors, safety personnel working the front lines, board and committee volunteers continuing their tireless work, and Town staff stepping up and going the extra mile to ensure that potential impacts were minimized. Now that we are seeing the light at the end of the tunnel, Bow remains on a solid financial footing with a bright future ahead.

In addition to overcoming pandemic-related hurdles, the Town has accomplished much: we resolved several pending lawsuits; we are on the verge of entering into an agreement for the construction of a much needed cell tower; we initiated Bow's Building Committee focused on better management of our facilities and planned maintenance has commenced; we worked with the State to make progress with the safety of the Exit 1 interchange; we ensured the voters of Bow have the opportunity to consider the purchase of the Bow Youth Center property; and we made progress on improvements to various intersections along Route 3A. And we did it all while maintaining a flat budget.

Also, we are excited that the sale of water this past year has netted more than \$34,000 in revenue.

Meanwhile, our Planning Department has continued its work to encourage commercial development in Bow. To date, its efforts have added over \$1,000,000 in new property construction.

Additionally, 2020 was a year that we found ourselves having to address perceived concerns with the operation of the Bow Police Department. Although it came at a cost, an independent review of the Department's operation found no major issues other than a need to review and update policies. Areas to review were outlined to improve Department policies and its management structure, and Chief Lougee's efforts in response have been paramount to Bow being on track to establishing a more efficient operation at all levels. Considering her pending retirement, the Chief's efforts will ensure that her successor will inherit an updated and complete Department.

In 2019 the Select Board remained "confident 2020 will be an even better year for the Town of Bow with continued growth and the ability to confidently plan for the future." That held true in spite of COVID-19, and the Town has continued to grow sufficiently to maintain our ability to confidently plan for the future. Providing access along Route 3A remains paramount to the successful development of Bow's remaining commercial land.

The Selectmen again encourage all citizens to find a few hours each month to serve on one of our citizen boards and/or commissions, which are dedicated to maintaining the quality of life we all enjoy in Bow. In addition to giving something back to Bow, it is a great way to meet your neighbors!



L to R standing Selectman Michael Wayne, Selectman Bruce Marshall, and Selectman Matthew Poulin.

Seated L to R: Chairman Christopher Nicolopoulos and Vice Chair Colleen Hunter.

Budget and Finance



Donations

Residents donate cans of food as well as money during the COVID-19 Food Assistance Campaign held at the Community Center in March, 2020

Budget and Finance

ANNUAL DEBT SERVICE ON OUTSTANDING BONDS (FY 2020-21)

Year End June 30	2011 Commercial Water/Sewer Bond			2007 Hammond Land Bond		
	Principal	Interest (3.2%)	Total	Principal	Interest (3.9%)	Total
2018	\$655,000	\$225,175	\$880,175	\$60,000	\$15,338	\$75,338
2019	\$655,000	\$202,250	\$857,250	\$60,000	\$12,338	\$72,338
2020	\$655,000	\$179,325	\$834,325	\$60,000	\$9,338	\$69,338
2021	\$655,000	\$159,675	\$814,675	\$55,000	\$6,531	\$61,531
2022	\$655,000	\$140,025	\$795,025	\$55,000	\$3,919	\$58,919
2023	\$655,000	\$117,100	\$772,100	\$55,000	\$1,306	\$56,306
2024	\$650,000	\$91,000	\$741,000			
2025	\$650,000	\$45,930	\$695,930			
2026	\$650,000	\$10,395	\$660,395			
2027	\$650,000	\$3,465	\$653,465			
Total	\$6,530,000	\$1,174,340	\$7,704,340	\$345,000	\$48,769	\$393,769

Year End June 30	2008 Commercial Water/Sewer System Bonds			2016 Public Safety Building		
	Principal	Interest (4.0%)	Total	Principal	Interest (2.16%)	Total
#REF!	\$110,000	\$31,208	\$141,208	\$240,000	\$106,690	\$346,690
#REF!	\$110,000	\$27,821	\$137,821	\$240,000	\$94,642	\$334,642
#REF!	\$110,000	\$23,215	\$133,215	\$240,000	\$82,594	\$322,594
#REF!	\$110,000	\$18,540	\$128,540	\$240,000	\$71,746	\$311,746
#REF!	\$110,000	\$13,865	\$123,865	\$240,000	\$62,098	\$302,098
#REF!	\$110,000	\$9,121	\$119,121	\$240,000	\$51,250	\$291,250
#REF!	\$110,000	\$4,308	\$114,308	\$235,000	\$39,327	\$274,327
#REF!	\$110,000	\$951	\$110,951	\$235,000	\$31,055	\$266,055
#REF!	\$110,000	\$951	\$110,951	\$235,000	\$26,308	\$261,308
#REF!			\$0	\$235,000	\$21,414	\$256,414
#REF!				\$235,000	\$14,171	\$249,171
#REF!				\$235,000	\$4,724	\$239,724
Total	\$990,000	\$129,979	\$1,119,979	\$2,850,000	\$606,018	\$3,456,018

Year End June 30	Total		
	Principal	Interest	Total
#REF!	\$1,060,000	\$304,104	\$1,364,104
#REF!	\$1,060,000	\$266,406	\$1,326,406
#REF!	\$1,060,000	\$224,215	\$1,284,215
#REF!	\$1,000,000	\$181,285	\$1,181,285
#REF!	\$1,000,000	\$121,892	\$1,121,892
#REF!	\$1,000,000	\$70,766	\$1,070,766
#REF!	\$995,000	\$47,101	\$1,042,101
#REF!	\$345,000	\$32,006	\$377,006
#REF!	\$345,000	\$27,259	\$372,259
#REF!	\$235,000	\$21,414	\$256,414
#REF!	\$235,000	\$14,171	\$249,171
#REF!	\$235,000	\$4,724	\$239,724
Total	\$8,570,000	\$1,315,342	\$9,885,342

TOWN OF BOW, NEW HAMPSHIRE

FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**

TOWN OF BOW, NEW HAMPSHIRE
FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

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Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S REPORT

To the Town Manager and Members of the Board of Selectmen
Town of Bow
10 Grandview Road
Bow, New Hampshire 03304

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Bow, as of and for the fiscal year ended June 30, 2020, which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America. This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Bow, as of June 30, 2020, and the respective changes in financial position thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

47 Hall Street • Concord, NH 03301
603-856-8005 • 603-856-8431 (fax)
info@roberts-greene.com

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and pension and OPEB information on pages 3-8 and 39-43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of the Town of Bow. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. They are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

February 11, 2021

Roberts + Deene, PLLC

MANAGEMENT'S DISCUSSION AND ANALYSIS

Having responsibility for the financial management of the Town of Bow (“Town”), we offer readers of the Town’s financial statements this narrative overview and analysis of the financial activities of the Town for the year ended June 30, 2020.

Financial Highlights

As of June 30, 2020, the assets of the Town exceeded its liabilities by \$33,572,456 (net position).

The Town’s net position increased by \$1,859,983.

As of June 30, 2020, the Town’s governmental funds reported combined ending fund balances of \$8,311,078, an increase of \$2,564,971 in comparison with the prior year.

As of June 30, 2020, the \$897,020 unassigned fund balance of the General Fund represented 8% of total General Fund expenditures.

During the year ended June 30, 2020, the Town’s total general obligation bonded debt decreased by \$1,065,000, representing bond principal payments.

Overview of the Financial Statements

The following discussion and analysis are intended to serve as an introduction to the Town’s basic financial statements. The Town’s basic financial statements comprise three components: government-wide financial statements; fund financial statements; and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town’s finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the Town’s assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town’s net position changed during the year ended June 30, 2020. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and fiduciary funds.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Expendable Trust Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement, because the resources of those funds are not available to support the Town's own programs.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. Schedules related to other post-employment benefits and pensions are in the Required Supplementary Information Section, which follows the notes. The combining statements, referred to above in connection with non-major governmental funds, and detailed General Fund schedules are presented immediately following this information.

Government-Wide Financial Analysis

As noted above, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$33,572,456 at June 30, 2020.

The largest portion of the Town's net position (100%) reflects its investment in capital assets (e.g., land, buildings and system, other improvements, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to

MANAGEMENT'S DISCUSSION AND ANALYSIS

repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Town of Bow Net Position Governmental Activities	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Current assets	\$ 26,266,900	\$ 27,528,493
Capital assets	<u>47,145,948</u>	<u>49,738,603</u>
Total assets	73,412,848	77,267,096
Deferred outflows of resources	1,053,263	1,271,973
Long-term liabilities outstanding	23,188,129	18,122,147
Current liabilities	<u>13,235,588</u>	<u>12,137,579</u>
Total liabilities	36,423,717	30,259,726
Deferred inflows of resources	4,469,938	5,273,244
Net position:		
Invested in capital assets, net of related debt	38,395,948	39,493,942
Restricted	458,707	593,620
Unrestricted	<u>(4,918,656)</u>	<u>2,918,537</u>
Total net position	\$ 33,572,456	\$ 43,006,099

A relatively small portion of the Town's net position represents resources that are subject to external restrictions on how they may be used.

MANAGEMENT'S DISCUSSION AND ANALYSIS

As indicated by the schedule below, the Town's net position increased by \$1,859,983 during the year ended June 30, 2020.

Town of Bow Changes in Net Position

	Year Ended <u>June 30, 2020</u>	Year Ended <u>June 30, 2019</u>
Revenues:		
Program revenues:		
Charges for services	\$ 1,166,328	\$ 1,179,170
Operating grants and contributions	309,015	40,014
Capital grants and contributions	231,734	227,037
General revenues:		
Property taxes and other taxes	8,914,051	9,467,048
Licenses and permits	2,469,204	2,465,357
Unrestricted grants and contributions	463,991	425,754
Miscellaneous	<u>187,008</u>	<u>632,560</u>
Total revenues	13,741,331	14,436,940
Expenses:		
General government	2,199,927	2,154,164
Public safety	3,636,461	3,311,506
Highways and streets	2,883,618	2,779,287
Sanitation	1,258,416	966,784
Water distribution and treatment	84,953	84,089
Health and welfare	4,461	13,743
Culture and recreation	853,377	919,945
Conservation	34,003	31,087
Interest on long-term debt	270,126	317,181
Capital outlay	<u>645,144</u>	<u>948,592</u>
Total expenses	<u>11,881,348</u>	<u>11,526,378</u>
Change in net position	1,859,983	2,910,562
Net position – July 1	<u>31,712,473</u>	<u>40,095,537</u>
Net position – June 30	\$33,572,456	\$43,006,099

Financial Analysis of the Town's Funds

As noted above, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

MANAGEMENT'S DISCUSSION AND ANALYSIS

As of June 30, 2020, the Town's governmental funds reported combined fund balances of \$8,311,078, an increase of \$2,564,971 in comparison to the prior year. This amount consists of: non-spendable fund balances of \$319,246 representing, tax deeded property for resale, prepaid expenditures and the non-spendable portion of permanent funds; restricted fund balances of \$228,148 representing the library fund and the expendable portion of permanent funds; committed fund balances of \$6,852,160 representing designations by Town Meeting votes for future expenditures and the special revenue and capital project funds; assigned fund balances of \$14,504 representing purchase orders or encumbrances authorized by the Board of Selectmen; and a General Fund unassigned fund balance of \$897,020.

The General Fund is the chief operating fund of the Town. As of June 30, 2020, the unassigned fund balance of the General Fund was \$897,020, while total fund balance amounted to \$1,149,405.

During the year ended June 30, 2020, the unassigned fund balance of the General Fund increased by \$1,962,670.

Budgetary Highlights

The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual demonstrates compliance with the adopted budget for the year ended June 30, 2020. Actual revenues and transfers in of the General Fund were over budgetary estimates by \$983,043, while expenditures and transfers out were \$2,537,282 under budget. This produced a favorable total variance of \$3,520,325.

Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets as of June 30, 2020 amounted to \$38,032,405 (net of accumulated depreciation and related long-term debt). This investment in capital assets includes land, buildings, improvements, machinery, equipment, vehicles, and infrastructure and represents a decrease of \$1,461,538 compared to the investment in capital assets at July 1, 2019, which is primarily the result of depreciation.

Town of Bow Investment in Capital Assets

	June 30, 2020	June 30, 2019
Land	\$ 7,542,890	\$ 7,542,890
Buildings and improvements	9,133,197	9,133,197
Machinery, equipment, and vehicles	7,118,883	7,751,944
Infrastructure	58,539,331	58,539,331
Sewer lines	1,703,756	1,703,756
Construction in progress	857,164	544,687
Total investment in capital assets	84,895,221	85,215,804
Related long-term debt	(9,113,543)	(10,244,660)
Accumulated depreciation	(37,749,273)	(35,477,201)
Net investment in capital assets	\$ 38,032,405	\$ 39,493,943

Additional information on the Town's capital assets can be found in financial statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Long-term bonded debt. As of June 30, 2020, the Town had total long-term bonded debt outstanding of \$8,570,000. The entire amount is backed by the full faith and credit of the Town.

Town of Bow Long-Term Bonded Debt

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
2007 land acquisition bonds	165,000	225,000
2012 water and sewer system bonds	4,565,000	5,220,000
2008 water and sewer system bonds	990,000	1,100,000
2016 public safety bond	<u>2,850,000</u>	<u>3,090,000</u>
Total long-term debt	\$8,570,000	\$9,635,000

There were no authorized but unissued bonds at June 30, 2020.

Economic Factors

Economic factors. The general outlook for Bow's economy seems to be stable. Based on New Hampshire Office of Employment Security estimates, Bow's population has increased by 4% since the 2010 census and by 9% since the 2000 census. The median household income in Bow has long been considerably greater than state and national averages. While the unemployment rate for Bow has increased from 2.0% to 6.6% during the past year, it still compares very favorably with state and national rates of 9.2% and 11.1%, respectively. More importantly, there continues to be a slight increase in building permits and new vehicle registrations. The Bow Business Development Commission continues to work toward attracting new businesses. Feasibility studies of water and sewer system expansions in the business districts, suggest continued industrial and commercial growth, which Bow has started recently enjoying and which is so important to increasing the tax base and to providing diverse employment opportunities. Of course Bow's economy is influenced by national and state economic conditions which have been uncertain this past year and may continue into the near future.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the following address.

Town of Bow
Selectmen's Office
10 Grandview Road
Bow, NH 03304

BASIC FINANCIAL STATEMENTS

EXHIBIT 1
TOWN OF BOW, NEW HAMPSHIRE
Statement of Net Position
June 30, 2020

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 15,476,320
Investments	4,608,007
Receivables, net of allowance for uncollectibles	6,093,886
Prepaid items	62,527
Tax deeded property held for resale	26,160
Capital assets, not being depreciated:	
Land	7,542,890
Construction in progress	857,164
Capital assets, net of accumulated depreciation:	
Vehicles	982,319
Buildings and building improvements	7,702,738
Machinery and equipment	787,203
Sewer lines	772,254
Roads	15,586,097
Bridges	1,155,607
Water and sewer system	11,267,181
Other infrastructure	492,495
Total assets	<u>73,412,848</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pensions	987,285
Deferred amounts related to OPEB	65,978
Total deferred outflows of resources	<u>1,053,263</u>
LIABILITIES	
Accounts payable	260,973
Accrued payroll and benefits	140,441
Accrued interest payable	121,042
Intergovernmental payable	12,267,405
Performance and escrow deposits	445,727
Noncurrent obligations:	
Due within one year:	
Bonds payable	1,060,000
Unamortized bond premium	54,305
Capital leases payable	12,618
Compensated absences payable	24,660
Accrued landfill postclosure care costs	9,000
PSNH settlement	1,550,000
Due in more than one year:	
Bonds payable	7,510,000
Unamortized bond premium	466,196
Capital leases payable	10,424
Compensated absences payable	320,036
Accrued landfill postclosure care costs	81,000
Net pension liability	6,321,114
Other postemployment benefits liability	1,568,776
PSNH settlement	4,200,000
Total liabilities	<u>36,423,717</u>
DEFERRED INFLOWS OF RESOURCES	
Unearned revenue	4,229,877
Deferred amounts related to pensions	238,270
Deferred amounts related to OPEB	1,791
Total deferred inflows of resources	<u>4,469,938</u>
NET POSITION	
Net investment in capital assets	38,032,405
Restricted for:	
Perpetual care:	
Nonexpendable	202,766
Expendable	106,509
Other purposes	149,432
Unrestricted	(4,918,656)
Total net position	<u>\$ 33,572,456</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT 2
TOWN OF BOW, NEW HAMPSHIRE
Statement of Activities
For the Year Ended June 30, 2020

	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Charges for Services		Operating Grants and Contributions	Capital Grants and Contributions	
	Expenses				
Governmental activities:					
General government	\$ 2,199,927	\$ 28,203	\$ 104,416	\$ -	\$ (2,067,308)
Public safety	3,636,461	412,031	3,940	-	(3,220,490)
Highways and streets	2,883,618	29,657	-	231,734	(2,622,227)
Sanitation	1,258,416	389,167	-	-	(869,249)
Water distribution and treatment	84,953	86,161	-	-	1,208
Health	4,461	-	7,137	-	2,676
Welfare	10,862	-	20,660	-	9,798
Culture and recreation	853,377	213,618	2,132	-	(637,627)
Conservation	34,003	7,491	5,582	-	(20,930)
Interest on long-term debt	270,126	-	-	-	(270,126)
Capital outlay	645,144	-	165,148	-	(479,996)
Total governmental activities	<u>\$ 11,881,348</u>	<u>\$ 1,166,328</u>	<u>\$ 309,015</u>	<u>\$ 231,734</u>	<u>(10,174,271)</u>
General revenues:					
Property taxes					8,808,833
Other taxes					105,218
Licenses and permits					2,469,204
Grants and contributions not restricted to specific programs					463,991
Miscellaneous					187,008
Total general revenues					<u>12,034,254</u>
Change in net position					<u>1,859,983</u>
Net position, beginning, as restated, see Note III.D.					<u>31,712,473</u>
Net position, ending					<u>\$ 33,572,456</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT 3
TOWN OF BOW, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
June 30, 2020

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 12,430,720	\$ 370,683	\$ 2,674,917	\$ 15,476,320
Investments	-	4,293,855	314,152	4,608,007
Receivables, net of allowance for uncollectibles:				
Taxes	5,858,790	-	17,418	5,876,208
Accounts	98,656	-	80,077	178,733
Intergovernmental	38,945	-	-	38,945
Interfund receivable	345,940	-	52,291	398,231
Prepaid items	62,527	-	-	62,527
Tax deeded property held for resale	26,160	-	-	26,160
Total assets	<u>\$ 18,861,738</u>	<u>\$ 4,664,538</u>	<u>\$ 3,138,855</u>	<u>\$ 26,665,131</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 201,129	\$ -	\$ 59,844	\$ 260,973
Accrued salaries and benefits	140,441	-	-	140,441
Intergovernmental payable	12,267,405	-	-	12,267,405
Interfund payable	-	387,046	11,185	398,231
Escrow and performance deposits	445,727	-	-	445,727
Total liabilities	<u>13,054,702</u>	<u>387,046</u>	<u>71,029</u>	<u>13,512,777</u>
Deferred inflows of resources:				
Deferred revenue	4,657,631	-	183,645	4,841,276
Fund balances:				
Nonspendable	88,687	-	230,559	319,246
Restricted	-	-	228,148	228,148
Committed	149,194	4,277,492	2,425,474	6,852,160
Assigned	14,504	-	-	14,504
Unassigned	897,020	-	-	897,020
Total fund balances	<u>1,149,405</u>	<u>4,277,492</u>	<u>2,884,181</u>	<u>8,311,078</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 18,861,738</u>	<u>\$ 4,664,538</u>	<u>\$ 3,138,855</u>	<u>\$ 26,665,131</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT 4
TOWN OF BOW, NEW HAMPSHIRE
Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position
June 30, 2020

Total fund balances of governmental funds (Exhibit 3)	\$ 8,311,078
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Cost	\$ 84,895,221
Less accumulated depreciation	<u>(37,749,273)</u>
	47,145,948
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.	
Receivables	\$ (398,231)
Payables	<u>398,231</u>
Revenues that are not available to pay for current period expenditures are deferred in the funds.	
Unavailable tax revenue	\$ 590,773
Unavailable ambulance revenue	<u>20,626</u>
	611,399
Interest on long-term debt is not accrued in governmental funds.	
Accrued interest payable	(121,042)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds outstanding	\$ 8,570,000
Unamortized bond premium	520,501
Capital leases outstanding	23,042
Compensated absences payable	344,696
Accrued landfill postclosure care costs	90,000
Net pension liability	6,321,114
Other postemployment benefits liability	1,568,776
PSNH settlement	<u>5,750,000</u>
	(23,188,129)
Deferred outflows and inflows of resources are applicable to future periods and, therefore, are not reported in the funds.	
Deferred outflows of resources related to pensions	\$ 987,285
Deferred outflows of resources related to OPEB	65,978
Deferred inflows of resources related to pensions	<u>(238,270)</u>
Deferred inflows of resources related to OPEB	<u>(1,791)</u>
	813,202
Total net position of governmental activities (Exhibit 1)	<u><u>\$ 33,572,456</u></u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT 5
TOWN OF BOW, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2020

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 8,432,097	\$ -	\$ 429,015	\$ 8,861,112
Licenses, permits and fees	2,428,172	-	-	2,428,172
Intergovernmental	802,250	-	8,035	810,285
Charges for services	500,798	-	642,649	1,143,447
Miscellaneous	180,513	165,148	102,290	447,951
Total revenues	12,343,830	165,148	1,181,989	13,690,967
Expenditures:				
Current:				
General government	1,952,571	57,644	2,884	2,013,099
Public safety	3,007,834	-	93,132	3,100,966
Highways and streets	1,577,851	-	160,738	1,738,589
Sanitation	793,699	-	125,493	919,192
Water distribution and treatment	-	-	84,953	84,953
Health	4,097	-	364	4,461
Welfare	6,918	-	3,944	10,862
Culture and recreation	584,802	-	215,146	799,948
Conservation	-	-	34,003	34,003
Debt service:				
Principal	1,065,000	-	-	1,065,000
Interest	340,589	-	-	340,589
Capital outlay	927,089	-	87,245	1,014,334
Total expenditures	10,260,450	57,644	807,902	11,125,996
Excess of revenues over expenditures	2,083,380	107,504	374,087	2,564,971
Other financing sources (uses):				
Transfers in	494,787	680,893	82,987	1,258,667
Transfers out	(688,159)	(486,446)	(84,062)	(1,258,667)
Total other financing sources and uses	(193,372)	194,447	(1,075)	-
Net change in fund balances	1,890,008	301,951	373,012	2,564,971
Fund balances, beginning, as restated, see Note III.D.	(740,603)	3,975,541	2,511,169	5,746,107
Fund balances, ending	\$ 1,149,405	\$ 4,277,492	\$ 2,884,181	\$ 8,311,078

The notes to the financial statements are an integral part of this statement.

EXHIBIT 6
TOWN OF BOW, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2020

Net change in fund balances of governmental funds (Exhibit 5)	\$ 2,564,971
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.	
Capitalized capital outlay	\$ 369,190
Depreciation expense	<u>(1,675,681)</u>
	(1,306,491)
The net effect of the disposal of capital assets decreased net position.	
	(6,014)
Transfers in and out between governmental funds are eliminated on the operating statement.	
Transfers in	\$ (1,258,667)
Transfers out	<u>1,258,667</u>
	-
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds.	
Change in unavailable tax revenue	\$ 51,750
Change in unavailable ambulance revenue	<u>4,628</u>
	56,378
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.	
Repayment of bond principal	\$ 1,065,000
Amortization of bond premium	54,304
Repayment of capital lease principal	<u>11,812</u>
	1,131,116
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Decrease in accrued interest expense	\$ 16,159
Increase in compensated absences payable	(30,734)
Increase in net pension liability	(93,467)
Increase in OPEB liability and related deferrals	<u>(370,072)</u>
	(478,114)
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense.	
Town pension contributions	\$ 587,422
Cost of benefits earned, net of employee contributions	<u>(689,285)</u>
	(101,863)
Change in net position of governmental activities (Exhibit 2)	<u><u>\$ 1,859,983</u></u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT 7
TOWN OF BOW, NEW HAMPSHIRE
General Fund
Statement of Revenues, Expenditures and Changes in Unassigned Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2020

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 7,657,852	\$ 8,483,847	\$ 825,995
Licenses, permits and fees	2,450,750	2,428,172	(22,578)
Intergovernmental	697,272	802,250	104,978
Charges for services	456,663	500,798	44,135
Miscellaneous	150,000	180,513	30,513
Total revenues	11,412,537	12,395,580	983,043
EXPENDITURES			
Current:			
General government	3,823,345	1,950,688	1,872,657
Public safety	2,959,941	3,014,443	(54,502)
Highways and streets	1,720,901	1,573,956	146,945
Sanitation	786,173	793,699	(7,526)
Health	5,934	4,097	1,837
Welfare	6,492	6,918	(426)
Culture and recreation	655,815	584,472	71,343
Debt service:			
Principal	1,065,000	1,065,000	-
Interest on long-term debt	352,776	340,589	12,187
Interest on tax anticipation note	1	-	1
Capital outlay	1,343,892	849,126	494,766
Total expenditures	12,720,270	10,182,988	2,537,282
Excess (deficiency) of revenues over (under) expenditures	(1,307,733)	2,212,592	3,520,325
Other financing sources (uses):			
Transfers in	995,892	494,787	(501,105)
Transfers out	(688,159)	(688,159)	-
Total other financing sources and uses	<u>307,733</u>	<u>(193,372)</u>	<u>(501,105)</u>
Net change in fund balance	<u>\$ (1,000,000)</u>	<u>2,019,220</u>	<u>\$ 3,019,220</u>
Increase in nonspendable fund balance		(4,800)	
Unassigned fund balance, beginning, as restated		(526,627)	
Unassigned fund balance, ending		<u>\$ 1,487,793</u>	

The notes to the financial statements are an integral part of this statement.

EXHIBIT 8
TOWN OF BOW, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2020

	Agency
Assets:	
Cash and cash equivalents	\$ 165,119
Investments	<u>1,911,282</u>
Total assets	<u>2,076,401</u>
Liabilities:	
School district funds	<u>2,076,401</u>
Net position	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

NOTES TO THE BASIC FINANCIAL STATEMENTS

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

I. Summary of Significant Accounting Principles

I.A. Introduction

The accounting and reporting framework and the more significant accounting principles and practices of the Town of Bow (the Town) are discussed in subsequent sections of this note. The remainder of the notes is organized to provide explanations, including required disclosures, of the Town's financial activities for the fiscal year ended June 30, 2020.

I.B. Financial Reporting Entity – Basis of Presentation

I.B.1. *Entity Defined*

The Town of Bow is a municipal corporation governed by a board of selectmen consisting of five members elected by the voters. These financial statements present the financial position and activity of the primary government. Component units are organizations for which the primary government is financially accountable, or other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete. Based on the stated criteria, the Town's financial statements do not include any component units.

I.B.2. *Government-Wide and Fund Financial Statements*

Government-Wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the Town as a whole, excluding fiduciary activities. Individual funds are not displayed.

The statement of activities reports the direct expenses of a given function offset by program revenues directly connected with the functional program. Direct expenses are those that are clearly identifiable with a specific function. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees, fines and forfeitures, and other charges for the Town's services; (2) operating grants and contributions, which finance annual operating activities including restricted investment income; and (3) capital grants and contributions, which finance the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. Taxes and revenue from other sources not properly included with program revenues are reported as general revenues.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Fund Financial Statements

Fund financial statements are provided for governmental and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual, governmental funds are reported in separate columns in the basic fund financial statements with composite columns for nonmajor funds.

I.B.3. *Measurement Focus, Basis of Accounting and Financial Statement Presentation*

The financial statements of the Town are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Town's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Reimbursements are reported as reductions to expenses. Fiduciary fund financial statements also report using this same basis of accounting, although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met.

The agency funds are custodial in nature and do not measure results of operations.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Town considers revenues to be available if they are collected within sixty days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for general obligation bond principal and interest, which are reported as expenditures in the year due.

Major revenues susceptible to accrual are property taxes, intergovernmental amounts and investment income. In general, other revenues are recognized when cash is received.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities in the financial statements.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

I.B.4. Fund Types and Major Funds

Governmental Funds

The Town reports the following major governmental funds:

General Fund – Reports as the primary fund of the Town. This fund is used to account for all financial resources not reported in other funds.

Expendable Trust Fund – Reports as a Capital Project Fund and is used to report those accounts established by Town Meeting and held by the Trustees of Trust Funds for expenditures of subsequent years, primarily of a capital nature.

The Town also reports sixteen nonmajor governmental funds.

Fiduciary Funds

The Town reports the following fiduciary funds:

Agency Funds – Account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. The Town's agency funds are used to account for the various capital reserve and scholarship accounts held by the Trustees of Trust Funds on behalf of the local school district.

I.C. Assets, Liabilities, and Net Position or Fund Equity

I.C.1. Cash and Investments

The laws of the State of New Hampshire require that the Town's treasurer have custody of all monies belonging to the Town, other than those held by the trustees of trust funds and library trustees, and pay out the same only upon orders of the Town Manager or Board of Selectmen. The treasurer shall deposit all monies in participation units in the public deposit investment pool established pursuant to N.H. RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge or deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations, or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

Investments are stated at fair value based on quoted market prices.

New Hampshire law authorizes the Town to invest in obligations of the United States government; the public deposit investment pool established pursuant to RSA 383:22; savings bank deposits; prime bankers' acceptances; or certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

I.C.2. *Capital Assets and Depreciation*

Generally, the Town's property, plant and equipment with useful lives of more than two years are stated at historical cost and reported in the government-wide financial statements. Donated assets are stated at acquisition value on the date donated. The Town generally capitalizes assets with cost of \$5,000 or more as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed of, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follow:

	<u>Years</u>
Vehicles	2-25
Buildings and building improvements	10-200
Machinery and equipment	5-25
Sewer lines	50
Roads	50
Bridges	50
Water and sewer system	50
Other infrastructure	10-50

I.C.3. *Long-Term Debt*

In the government-wide financial statements, outstanding debt is reported as liabilities. The balance of long-term debt is not reported in the governmental funds.

I.C.4. *Equity*

The government-wide statement of net position reports net position in the following components:

- Net investment in capital assets, which is computed as the total capital assets less accumulated depreciation, net of outstanding debt used to acquire those assets.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

- Restricted for perpetual care, which consists of the balance of the permanent funds that is allowed to be used only for cemetery care. This balance is segregated between nonexpendable, representing the principal balance that must be invested to generate income and cannot be expended, and expendable, representing income earned that can be used for cemetery care.
- Restricted for other purposes, which consists of the rest of the permanent funds that is to be used for library and other purposes, the balance of the library fund, and the balance of the grants fund that is restricted to specific uses per the respective donors.
- Unrestricted, which consists of the remaining balance of net position.

The governmental funds report the following components of fund balance:

- Nonspendable, representing the principal balance of the permanent funds that cannot be spent, and prepaid items and tax deeded property held for resale which are not in a spendable form.
- Restricted, representing the income portion of the permanent funds and the balance of the library fund that can only be used for specific purposes per terms of endowments or State law, and the balance of the grants fund whose use is restricted by grant terms or law.
- Committed, representing the unspent balances of special warrant articles, and the balances of capital projects funds (including the expendable trust fund), and special revenue funds.
- Assigned, representing amounts encumbered by purchase order or action of the Board of Selectmen.
- Unassigned, representing the remaining balance of the General Fund.

I.C.5. *Use of Estimates*

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

II. Stewardship, Compliance and Accountability

II.A. Budgetary Information

An annual budget was adopted on a basis consistent with generally accepted accounting principles for the General Fund, as well as some of the nonmajor funds. Unless nonlapsing or encumbered, all governmental fund appropriations lapse at year-end. The Town is allowed to use beginning unassigned fund balance to balance the budget. In fiscal year 2020, \$1,000,000 of the General Fund unassigned fund balance from fiscal year 2019 was so used.

Encumbrance accounting is employed by the governmental funds. Encumbrances (e.g., purchase orders, contracts, balances of special warrant articles) outstanding at year-end are reported as commitments or assignments of fund balances and do not constitute expenditures or liabilities because they will be added to the appropriations voted in the subsequent year.

Revenues are budgeted by source. Expenditures in the General Fund are budgeted by functions as follow: general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, debt service and capital outlay. Management can transfer appropriations among budget line items as necessary, but the total expenditures cannot legally exceed the total appropriations unless permission is received from the Commissioner of Revenue Administration.

II.B. Reconciliation of General Fund Budgetary Basis to GAAP

Revenues and other financing sources:

Per Exhibit 7 (budgetary basis)	\$ 12,890,367
Adjustments:	
Basis difference:	
Tax revenue deferred in the prior year	539,023
Tax revenue deferred in the current year	(590,773)
Per Exhibit 5 (GAAP basis)	<u><u>\$ 12,838,617</u></u>

Expenditures and other financing uses:

Per Exhibit 7 (budgetary basis)	\$ 10,871,147
Adjustments:	
Basis difference:	
Encumbrances, beginning	241,160
Encumbrances, ending	(163,698)
Per Exhibit 5 (GAAP basis)	<u><u>\$ 10,948,609</u></u>

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 1,487,793
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(590,773)
Per Exhibit 3 (GAAP basis)	<u>\$ 897,020</u>

The other major fund, the Expendable Trust Fund, is not formally budgeted.

III. Detailed Notes on Funds and Government-Wide Statements

III.A. Assets

III.A.1. Cash and Equivalents

The Town reported total cash and equivalents in all funds of \$15,641,439 which represented bank balances of \$15,615,482, of which \$316,643, consisting of money market funds, was uninsured and uncollateralized. These funds are invested in U.S. government obligations.

III.A.2. Investments

As of June 30, 2020, the Town had the following investments:

Certificates of Deposit	\$ 777,178
U.S. Government Obligations	4,191,854
U.S. Treasury Obligations	100,022
Mutual Funds	324,322
Corporate Bonds	1,121,164
Mortgage-Backed Securities	4,749
	<u><u>\$ 6,519,289</u></u>

The investments appear in the financial statements as follow:

Fund reporting level:	
Governmental funds - balance sheet (Exhibit 3)	\$ 4,608,007
Fiduciary funds - statement of fiduciary net position (Exhibit 8)	1,911,282
Total	<u><u>\$ 6,519,289</u></u>

Investment Policies

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. It is the Town's policy to limit its investments to fixed income securities from issuers having a Baa3 or BBB or better long-term debt rating from one or more of the primary rating agencies,

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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and other equity investments to companies that have a proven record of earnings, growth, strong fundamentals and good valuations.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Town's investment policy limits average maturities to no more than seven years with a maximum maturity of fifteen years.

III.A.3. *Receivables, Uncollectible Accounts and Deferred Revenue*

Property Taxes Receivable and Property Tax Calendar

Property taxes are levied and collected by the Town on a semi-annual basis. Tax bills are due on or around July 1 and December 1, with interest of 8% per annum on all taxes billed in 2019 or later, and 12% per annum on all prior taxes, not received by the due date. The first billing is an estimate only based on half of the previous year's billing. The final billing is levied based on an inventory taken in April of each year (the tax year runs from April 1 to March 31), and is assessed after the tax rate has been calculated and set by the New Hampshire Department of Revenue Administration. A lien should be executed on any unpaid property taxes in the following year and this lien takes priority over any others. Interest of 18% per annum is charged upon redemption of liened taxes. Properties not redeemed within two years of the date of the tax lien should be deeded to the Town.

The property taxes levied and collected by the Town include amounts for the State of New Hampshire, the Bow School District and Merrimack County. The Town is responsible for the collection of all these taxes. During the annual tax rate setting process, the Town sets an amount for potential abatements and tax deedings, known as overlay. Overlay is raised through taxation and is reported as a reduction in tax revenue.

The net assessed valuation as of April 1, 2019, on which the FY20 property tax levy was based was:

For the New Hampshire education tax	\$ 1,162,609,169
For all other taxes	\$ 1,274,587,874

The tax rates and amounts assessed for the year ended June 30, 2020 were as follow:

	Per \$1,000 of Assessed Valuation	
Municipal portion	\$7.11	\$ 9,052,011
School portion:		
State of New Hampshire	\$1.86	2,167,917
Local	\$14.70	18,737,008
County portion	\$2.54	3,241,732
Total property taxes assessed		<u><u>\$33,198,668</u></u>

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The following details the taxes receivable at year-end:

Property:	
Levy of 2020	\$ 5,556,667
Levy of 2019	229,227
Unredeemed (under tax lien):	
Levy of 2018	87,557
Levy of 2017	33,589
Land use change	17,418
Excavation	1,750
Less: allowance for estimated uncollectible taxes	(50,000)
Net taxes receivable	<u><u>\$ 5,876,208</u></u>

Other Receivables and Uncollectible/Unavailable Accounts

Other receivables include amounts due for sewer, ambulance, water, police, solid waste, and land sales. The accounts receivable are reported net of any allowance for uncollectible accounts. The allowance consists of an amount for potential adjustments to ambulance receivables.

Related amounts are as follow:

Accounts	\$ 430,788
Intergovernmental	38,945
Less: allowance for uncollectible amounts	(252,055)
Net total receivables	<u><u>\$ 217,678</u></u>

Deferred revenue in the governmental funds consists of \$590,773 of taxes, and \$20,626 of ambulance charges that were not received within sixty days of year-end; and \$3,803,934 of property taxes committed for the fiscal year 2020, \$418,682 of tax overpayments to be applied to the next billing, \$4,821 of sewer overpayments, \$2,040 of fall preschool tuition collected in advance, and \$400 of services charges paid in advance. In the governmental activities, the amounts that were not received within the sixty days are not considered to be deferred, and the other amounts are reported as unearned.

The notes continue on the following page.

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III.A.4. Capital Assets

Changes in Capital Assets

The following provides a summary of changes in capital assets:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 7,542,890	\$ -	\$ -	\$ 7,542,890
Construction in progress	544,687	312,477	-	857,164
Total capital assets not being depreciated	<u>8,087,577</u>	<u>312,477</u>	<u>-</u>	<u>8,400,054</u>
Being depreciated:				
Vehicles	4,488,762	-	(163,000)	4,325,762
Buildings and improvements	9,133,197	-	-	9,133,197
Machinery and equipment	3,307,591	56,713	(571,183)	2,793,121
Sewer lines	1,703,756	-	-	1,703,756
Roads	42,515,644	-	-	42,515,644
Bridges	1,680,619	-	-	1,680,619
Water and sewer system	13,740,462	-	-	13,740,462
Other infrastructure	602,606	-	-	602,606
Total capital assets being depreciated	<u>77,172,637</u>	<u>56,713</u>	<u>(734,183)</u>	<u>76,495,167</u>
Total all capital assets	<u>85,260,214</u>	<u>369,190</u>	<u>(734,183)</u>	<u>84,895,221</u>
Less accumulated depreciation:				
Vehicles	(3,257,583)	(248,860)	163,000	(3,343,443)
Buildings and improvements	(1,317,253)	(113,206)	-	(1,430,459)
Machinery and equipment	(2,421,236)	(149,851)	565,169	(2,005,918)
Sewer lines	(897,427)	(34,075)	-	(931,502)
Roads	(26,117,799)	(811,748)	-	(26,929,547)
Bridges	(494,532)	(30,480)	-	(525,012)
Water and sewer system	(2,198,472)	(274,809)	-	(2,473,281)
Other infrastructure	(97,459)	(12,652)	-	(110,111)
Total accumulated depreciation	<u>(36,801,761)</u>	<u>(1,675,681)</u>	<u>728,169</u>	<u>(37,749,273)</u>
Net book value, capital assets being depreciated	<u>40,370,876</u>	<u>(1,618,968)</u>	<u>(6,014)</u>	<u>38,745,894</u>
Net book value, all capital assets	<u>\$ 48,458,453</u>	<u>\$ (1,306,491)</u>	<u>\$ (6,014)</u>	<u>\$ 47,145,948</u>

This note continues on the following page.

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Depreciation expense was charged to functions of the Town as follows:

Governmental activities:	
General government	\$ 77,522
Public safety	219,491
Highways and streets	1,020,777
Sanitation	339,224
Culture and recreation	18,667
Total depreciation expense	<u><u>\$ 1,675,681</u></u>

III.B. Liabilities

III.B.1. Intergovernmental Payable

The amounts due to other governments at June 30, 2020 consist of \$7,583 of miscellaneous fees due to the State of New Hampshire, and the portions of the June property tax commitment due to the School District (\$11,160,294) and Merrimack County (\$1,099,528).

III.B.2. PSNH Settlement

Public Service Company of New Hampshire (PSNH), doing business as Eversource Energy, had filed litigation involving the tax years from 2014 through 2018. During fiscal year 2019, a settlement was reached which stipulates the assessment of Eversource property in Bow for the years 2019 through 2023 which Eversource will not challenge. The Town was bound by the settlement agreement to refund \$10,000,000 to PSNH in the form of \$4,250,000 in three scheduled payments during calendar year 2020, and four years of tax credits in fiscal years 2021-2024 totaling the balance. In the event that the taxes owed are less than the credit for each year, the difference will be refunded. During the current year, the \$4,250,000 has been paid and the four years of credits are reported as a long-term liability in the Governmental Activities.

III.B.3. Long-Term Liabilities

General obligation bonds are approved by the voters and repaid with general revenues (property taxes). These liabilities are backed by the full faith and credit of the Town. Long-term liabilities also include capital leases, compensated absences, the accrued landfill postclosure care costs, the net pension liability, and the total OPEB liability.

State and federal laws and regulations require that the Town continue to perform certain monitoring and maintenance functions at the landfill site for at least ten more years. The amount recorded as the postclosure care liability represents the estimate of what it will cost for these monitoring and maintenance costs over the next ten years. The actual cost of postclosure care could be higher or lower.

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Long-term liabilities currently outstanding are as follow:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2020	Current Portion
General obligation bonds payable:						
Land purchase	\$880,600	2007	2023	4.00-5.00	\$ 165,000	\$ 55,000
Water/sewer system	\$2,212,020	2008	2029	4.00-5.00	990,000	110,000
Water/sewer project	\$9,805,300	2011	2027	2.00-4.00	4,565,000	655,000
Public safety	\$3,571,850	2017	2032	2.02-5.02	2,850,000	240,000
					8,570,000	1,060,000
Unamortized bond premium					520,501	54,305
Capital leases payable:						
Gym equipment	\$16,396	2017	2021	4.69	4,263	4,263
Telephone system	\$39,830	2018	2023	6.20	18,779	8,355
					23,042	12,618
Compensated absences payable					344,696	24,660
Accrued landfill postclosure care costs					90,000	9,000
Net pension liability					6,321,114	-
Other postemployment benefits payable					1,568,776	-
					\$ 17,438,129	\$ 1,135,923

The following is a summary of changes in the long-term liabilities for the year ended June 30, 2020:

	General Obligation Bonds Payable	Unamortized Bond Premium	Capital Leases Payable	Compensated Absences Payable	Accrued Landfill Postclosure Care Costs	Net Pension Liability	OPEB Liability	Total
Balance, beginning	\$ 9,635,000	\$ 574,805	\$ 34,854	\$ 313,962	\$ 90,000	\$ 6,227,647	\$ 1,245,879	\$ 18,122,147
Additions	-	-	-	-	-	93,467	322,897	447,098
Reductions	(1,065,000)	(54,304)	(11,812)	30,734	-	-	-	(1,131,116)
Balance, ending	\$ 8,570,000	\$ 520,501	\$ 23,042	\$ 344,696	\$ 90,000	\$ 6,321,114	\$ 1,568,776	\$ 17,438,129

The annual debt service requirements to maturity for the bonds as of year-end are as follow:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 1,060,000	\$ 304,104	\$ 1,364,104
2022	1,060,000	266,407	1,326,407
2023	1,060,000	224,215	1,284,215
2024	1,000,000	181,285	1,181,285
2025	1,000,000	140,962	1,140,962
2026-2030	2,920,000	236,685	3,156,685
2031-2032	470,000	18,893	488,893
Totals	\$ 8,570,000	\$ 1,372,551	\$ 9,942,551

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The annual debt service requirements to maturity for the capital leases are as follow:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 12,618	\$ 1,258	\$ 13,876
2022	8,888	397	9,285
2023	1,536	12	1,548
Totals	<u><u>\$ 23,042</u></u>	<u><u>\$ 1,667</u></u>	<u><u>\$ 24,709</u></u>

III.C. Balances and Transfers – Payments Within the Reporting Entity

III.C.1. *Receivables and Payables*

Generally, outstanding balances between funds reported as “interfund receivables/payables” include outstanding charges by one fund to another for goods or services, subsidy commitments outstanding at year-end, or other miscellaneous amounts. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is also reported as “interfund receivables/payables.”

The following shows the interfund balances at June 30, 2020:

Receivable Fund	Payable Fund	Amount
General	Expendable trust	\$ 343,220
General	Nonmajor	2,720
Nonmajor	Expendable trust	43,826
Nonmajor	Nonmajor	8,465
		<u><u>\$ 398,231</u></u>

The amount due to the General Fund from the Expendable Trust Fund represents reimbursement for capital and health expenditures, and the amount due to the General Fund from the Nonmajor Fund represents police detail revenue in excess of expenditures. The amount due to the Nonmajor Funds from the Expendable Trust Fund represents reimbursement for capital expenditures, and the amount due to the Nonmajor Funds from other Nonmajor Funds represents income earned on trust funds in the Permanent Fund due to the Library Fund.

III.C.2. *Transfers*

Transfers within the reporting entity are substantially for the purposes of distributing taxes to the fund for which the appropriation was made, funding capital projects, and making additions to and using capital reserve accounts. The government-wide statement of activities eliminates transfers reported within the activities' columns.

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The following shows the transfers within the reporting entity:

	Transfers In:			
	Expendable			
	General Fund	Trust Fund	Nonmajor Funds	Total
Transfers out:				
General fund	\$ -	\$ 680,893	\$ 7,266	\$ 688,159
Expendable trust fund	411,311	-	75,135	486,446
Nonmajor funds	83,476	-	586	84,062
	<u>\$ 494,787</u>	<u>\$ 680,893</u>	<u>\$ 82,987</u>	<u>\$ 1,258,667</u>

The transfers from the General Fund represent voted appropriations. The transfers from the Expendable Trust Fund represent amounts to reimburse for expenditures made in accordance with the purposes of the accounts. The amounts transferred from the Nonmajor Funds represent \$69,338 from the Conservation Commission Fund to the General Fund toward the bond payment on the land purchase, \$14,138 from the Police Outside Detail Fund to the General Fund for excess revenue received, and \$586 of investment earnings in the Permanent Fund transferred to the Library Fund.

III.D. Net Position and Fund Balances

III.D.1. *Restricted Net Position*

The government-wide statement of net position includes restricted net position of \$309,275 for perpetual care and \$149,432 for other purposes representing public trust funds reported as restricted to reflect purpose restrictions contained in trust indentures, the Library Fund, and unexpended grant proceeds.

The notes continue on the following page.

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III.D.2. Components of Fund Balances

Fund balance is categorized in the following components as described in Note I.C.4.:

	General Fund	Expendable Trust Fund	Nonmajor Funds
Nonspendable:			
Endowments	\$ -	\$ -	\$ 230,559
Prepaid items	62,527	-	-
Tax deeded property	26,160	-	-
Total nonspendable	88,687	-	230,559
Restricted:			
General government	-	-	105,969
Highways and streets	-	-	15,454
Culture and recreation	-	-	106,725
Total restricted	-	-	228,148
Committed:			
General government	-	-	58,623
Public safety	-	-	1,832
Highways and streets	149,194	-	-
Sanitation	-	-	1,331,461
Water distribution and treatment	-	-	12,643
Culture and recreation	-	-	158,034
Conservation	-	-	419,218
Capital outlay	-	4,277,492	443,663
Total committed	149,194	4,277,492	2,425,474
Assigned:			
General government	1,500	-	-
Public safety	13,004	-	-
Total assigned	14,504	-	-
Unassigned			
	897,020	-	-
Total fund balance	\$ 1,149,405	\$ 4,277,492	\$ 2,884,181

III.D.3. Restatement of Beginning Equity Balances

The beginning equity balances were restated as follow:

	Govermental Activities	General Fund
To correct accounts receivable	\$ (13,476)	\$ (13,476)
To record PSNH settlement	(10,000,000)	(4,250,000)
To correct capital asset balances	(1,280,150)	-
Net position/fund balance, as previously reported	43,006,099	3,522,873
Net position/fund balance, as restated	\$ 31,712,473	\$ (740,603)

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IV. Other Information

IV.A. Risk Management

The Town's risk management activities are reported with governmental activities and recorded in the General Fund. During the fiscal year, the Town was a member of the NH Public Risk Management Exchange (Primex), which is considered a public entity risk pool, currently operating as a common risk management and insurance program for member governmental entities.

Primex's Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSA 5-B and RSA 281-A. Coverage was provided for the fiscal year for property/liability, and for the calendar year for workers' compensation. Contributions billed and paid in fiscal year 2020 to be recorded as an insurance expenditure/expense totaled \$80,621 for property/liability and \$112,174 for workers' compensation. The member agreement permits Primex to make additional assessments to members should there be a deficiency in assets to meet its liabilities. At this time, Primex foresees no likelihood of any additional assessments for past years.

IV.B. Retirement Pensions

General Information about the Pension Plan

The New Hampshire Retirement System (NHRS) is a multiple-employer, cost-sharing, contributory public employee defined benefit plan qualified under section 401(a) of the Internal Revenue Code, and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The NHRS provides service, disability, death and vested retirement benefits for employees and their beneficiaries. The New Hampshire Legislature establishes the provisions for benefits and contributions. The NHRS issues a separate financial report that is available at www.nhrs.org or by contacting the NHRS at 54 Regional Drive, Concord, NH 03301.

Both the members and the Town make contributions to the NHRS. Member rates of contribution are set by the Legislature. Employer rates are determined by the NHRS trustees based on an actuarial valuation. The rates of contribution for police officers, firefighters, and other employees were 11.55%, 11.80%, and 7.0%, respectively, of gross earnings. During fiscal year 2020, the rates of contribution from the Town were 28.43% for police, 30.89% for fire personnel, and 11.17% for other employees, which are actuarially determined to generate an amount, that when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employer contributions from the Town during the fiscal years 2018, 2019, and 2020 were \$607,762, \$636,838, and \$587,421 respectively.

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Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At June 30, 2020, the Town reported a liability of \$6,321,114 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018, rolled forward. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities and school districts, actuarially determined. As of June 30, 2019, the Town's proportion was 0.1313%, which was an increase of 0.0020% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Town recognized pension expense of \$689,285. At June 30, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ 138,114	\$ 50,714
Net differences between projected and actual earnings on pension plan investments	-	51,634
Changes in assumptions	226,799	-
Differences between expected and actual experience	34,950	135,922
Town contributions subsequent to the measurement date	<u>587,422</u>	-
	<u><u>\$ 987,285</u></u>	<u><u>\$ 238,270</u></u>

The Town reported \$587,422 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ending June 30, 2021.

This note continues on the following page.

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Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follow:

Year Ending June 30,	
2021	\$ 224,170
2022	(104,517)
2023	12,130
2024	29,810
	<u>\$ 161,593</u>

Actuarial Assumptions

The total pension liability in the June 30, 2019 valuation was determined using the valuation as of June 30, 2018 rolled forward, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary increases	5.6% average, including inflation
Investment rate of return	7.25% per year

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period of July 1, 2010 to June 30, 2015. Mortality rates were based on the RP-2014 Healthy Annuitant and Employee Generational Mortality Tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate.

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Town's proportionate share of net pension liability	\$8,464,232	\$6,321,114	\$4,549,844

Other actuarial assumptions, as well as detailed information about the pension plan's fiduciary net position, is available in the separately issued NHRS report.

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IV.C. Contingent Liabilities

Amounts received from grantor agencies are subject to audit and adjustments by such agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

There are various suits which have been filed against the Town. One involves a challenge of the Town's (and many other towns') taxation of utility's use of public rights of way, poles and lines, which is expected to begin settlement discussions in 2021, and if not settled to proceed to trial which if the Town should lose could result in a liability over \$210,000. There is also a consolidated tax appeal that is in the early stages, that if the taxpayers prevail could result in a liability of approximately \$45,000. There is also a suit which arose in the normal course of business in which the plaintiff is seeking attorney's costs should they prevail, the amount of which is currently unknown. All of these suits are being vigorously defended by the Town so it is not possible to determine whether any of these will actually result in a liability to the Town. During the year, two cases involving the power plant tax assessments were settled, and the Town made payments in settlement, for which an additional \$213,000 was paid subsequent to year-end.

IV.D. Other Postemployment Benefits (OPEB)

Plan Description

The Town is part of two different OPEB plans, one that is a retiree health care benefits program operating as a single-employer plan that is used to provide OPEB for all permanent full-time employees (implicit rate subsidy); and the other that consists of benefits to its retired employees and their beneficiaries as required by NH RSA 100-A:50, *New Hampshire Retirement System: Medical Benefits*. The latter are provided through the New Hampshire Retirement System (NHRS) operating as a cost-sharing, multiple-employer OPEB medical subsidy healthcare plan (medical insurance subsidy). Further information on this plan can be found in the audited report of the NHRS Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan, which is available on the NHRS website at www.nhrs.org.

Benefits Provided

The Town provides its eligible retirees and terminated employees including certain beneficiaries, the ability to purchase health, dental and prescription drug coverage at the Town's group rates. The Town does not supplement the cost of these plans directly, but recognizes the liability for the inclusion of implicit rate subsidies to the retirees. The subsidy occurs because when a blended rate is used for a group of individuals that includes younger and presumably healthier people along with older, retired people, implicitly, the premiums for the active employees are subsidizing the retirees. As of June 30,

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2020, there were eleven retirees with five spouses, and forty-five active employees with nineteen spouses participating in the plan.

The Town provides medical, dental and prescription drug coverage to retirees and their eligible spouses and dependents. All active employees who retire from the Town and meet the eligibility requirements can receive these benefits. Retirees contribute all of the premiums as determined by the Town, but the remainder of the costs as derived from the implicit subsidy are paid by the Town on a pay-as-you-go basis.

With the medical insurance subsidy plan, there is a payment made by the NHRS to the former employer or its insurance administrator toward the cost of health insurance for the qualified retiree, his/her spouse, and dependent children who are living in the retiree's household and being cared for by the retiree. If the health insurance premium is less than the medical subsidy amount, then only the premium amount is paid by the NHRS. If the insurance premium is more than the medical subsidy amount, then the retiree or other qualified person is responsible for paying the balance of the premium. Benefits are based on age, creditable service, and retirement or hire dates. This plan is closed to new entrants.

Total OPEB Liability, OPEB Expense, and Deferred Inflows and Outflows of Resources Related to OPEB

The Town's total OPEB liability of \$1,568,776, consists of \$943,130 for the implicit rate subsidy, measured as of June 30, 2020 and determined using the Alternative Measurement Method; and \$625,646 for the medical insurance subsidy, determined by an actuarial valuation as of June 30, 2018 with roll-forward procedures used to determine the liability as of June 30, 2019. For the year ended June 30, 2020, the Town recognized OPEB expense of \$370,072.

At year-end, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ 2,199	\$ -
Net differences between projected and actual earnings on pension plan investments	-	703
Differences between expected and actual experience	-	1,088
Town contributions subsequent to the measurement date	63,779	-
	<u>\$ 65,978</u>	<u>\$ 1,791</u>

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The Town reported \$63,779 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the total OPEB liability in fiscal year 2021.

Other amounts recognized as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follow:

Year Ending June 30,	
2021	\$ 644
2022	(466)
2023	48
2024	182
	<u><u>\$ 408</u></u>

Actuarial Assumptions and Other Inputs

The total OPEB liability was determined using the following actuarial assumptions and other inputs applied to all periods included in the measurement unless otherwise specified:

Implicit rate subsidy:

Discount rate: 2.00%

Healthcare cost trend rates:

Medical	4.90%, decreasing 0.0-0.1% per year to ultimate rate of 4.30% in FY27
Pharmacy	5.90%, decreasing 0.0-1.1% per year to ultimate rate of 4.30% in FY27
Dental	4.90%, decreasing in FY22 to ultimate rate of 3.00%
Vision	3.00%
Salary increases	2.00%

Medical insurance subsidy:

Payroll growth 3.25%

Discount rate 7.25%

Inflation 2.5%

Investment rate of return 7.25%, net of investment expense, including inflation

Mortality RP-2014 Healthy Annuitant and Employee Generational Mortality Tables with credibility adjustments and adjusted for fully generational mortality improvements using Scale MP-2015 based on the last experience study

Healthcare cost trend rates N/A, benefits are fixed stipends

This note continues on the following page.

TOWN OF BOW, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

Implicit Rate Subsidy:

	1% Decrease (1.00%)	Current Discount Rate (2.00%)	1% Increase (3.00%)
Town's total OPEB liability	\$1,117,583	\$943,130	\$790,799

Medical Subsidy:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Town's total OPEB liability	\$678,608	\$625,646	\$579,625

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents what the total OPEB liability for the implicit rate subsidy would be if it were calculated using a healthcare cost trend rate that is one percentage lower or one percentage rate higher than the current rate.

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Town's total OPEB liability	\$766,878	\$943,130	\$1,172,499

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT 9**TOWN OF BOW, NEW HAMPSHIRE*****Schedule of the Town's Proportionate Share of the Net Pension Liability******New Hampshire Retirement System***

	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
Town's proportion of net pension liability	0.1313%	0.1293%	0.1281%	0.1303%	0.1268%	0.1310%	0.1329%
Town's proportionate share of the net pension liability	\$6,321,114	\$6,227,647	\$6,302,166	\$6,926,213	\$5,012,730	\$4,918,796	\$5,719,047
Town's covered-employee payroll	\$3,243,913	\$3,152,042	\$3,062,615	\$2,785,559	\$2,776,708	\$2,705,900	\$2,638,463
Town's proportionate share of the net pension liability as a percentage of covered-employee payroll	194.86%	197.58%	205.78%	248.65%	180.53%	181.78%	216.76%
Plan fiduciary position as a percentage of the total pension liability	65.6%	64.7%	62.7%	58.3%	65.5%	66.3%	59.8%

The note to the required supplementary information is an integral part of this schedule.

EXHIBIT 10**TOWN OF BOW, NEW HAMPSHIRE****Schedule of the Town's Pension Contributions
New Hampshire Retirement System**

	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
Contractually required contribution	\$ 587,421	\$ 572,193	\$ 607,762	\$ 523,683	\$ 497,074	\$ 459,361	\$ 425,133
Contribution in relation to the contractually required contribution	<u>(587,421)</u>	<u>(572,193)</u>	<u>(607,762)</u>	<u>(523,683)</u>	<u>(497,074)</u>	<u>(459,361)</u>	<u>(425,133)</u>
Contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$3,243,913	\$3,152,042	\$3,062,615	\$2,785,559	\$2,776,708	\$2,705,900	\$2,638,463
Contributions as a percentage of covered-employee payroll	18.11%	18.15%	19.84%	18.80%	17.90%	16.98%	16.11%

The note to the required supplementary information is an integral part of this schedule.

EXHIBIT 11
TOWN OF BOW
Schedule of Changes in the Town's Total OPEB Liability and Related Ratios

	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Total OPEB liability:			
Service cost	\$ 39,517	\$ 28,086	\$ 20,247
Interest	63,343	18,610	30,106
Effect of economic/demographic gains or losses	612,752	365,011	(6,124)
Changes of assumptions and differences between expected and actual experience	257,082	363,953	817,166
Benefit payments	(649,797)	(587,240)	(705,635)
Net change in total OPEB liability	<u>322,897</u>	<u>188,420</u>	<u>155,760</u>
Total OPEB liability, beginning	<u>1,245,879</u>	<u>1,057,459</u>	<u>901,699</u>
Total OPEB liability, ending	<u><u>\$ 1,568,776</u></u>	<u><u>\$ 1,245,879</u></u>	<u><u>\$ 1,057,459</u></u>
 Covered-employee payroll	 \$3,243,913	 \$3,152,042	 \$3,062,615
 Total OPEB liability as a percentage of covered-employee payroll	 48.36%	 39.53%	 34.53%

The note to the required supplementary information is an integral part of this schedule.

EXHIBIT 12
TOWN OF BOW
Schedule of the Town's OPEB Contributions

	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Actuarially determined contribution	\$ 645,365	\$ 652,514	\$ 747,371
Contributions in relation to the actuarially determined contribution	(63,779)	(65,274)	(61,124)
Contribution deficiency	<u>\$ 581,586</u>	<u>\$ 587,240</u>	<u>\$ 686,247</u>
 Covered-employee payroll	 \$3,243,913	 \$3,152,042	 \$3,062,615
 Contributions as a percentage of covered-employee payroll	 19.89%	 20.70%	 24.40%

The note to the required supplementary information is an integral part of this schedule.

TOWN OF BOW, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

The pension and OPEB schedules are meant to present related information for ten years. Because this is the sixth year that the Town has presented the pension information and the third year for the OPEB information, only seven years and three years are presented, respectively. An additional year's information will be added each year until there are ten years shown.

COMBINING AND INDIVIDUAL FUND SCHEDULES

EXHIBIT 13
TOWN OF BOW, NEW HAMPSHIRE
 Nonmajor Governmental Funds
 Combining Balance Sheet
 June 30, 2020

	Special Revenue Funds										Capital Projects Fund						
	Library	Recreation	Recreation Fields	Heritage	Conservation	Water	Sewer	300th Anniversary	Welfare Holiday Baskets	Police Detail	Celebrating Children	Drug Forfeiture	TIF Districts	Grants	Bridges	Roads and Bridges	Permanent Fund	Total
ASSETS																	
Cash and cash equivalents	\$ 121,251	\$ 122,704	\$ 17,324	\$ 16,680	\$ 402,063	\$ 4,933	\$ 1,273,715	\$ 1,890	\$ 52,679	\$ -	\$ 8,204	\$ 1,832	\$ 505,671	\$ 15,454	\$ 99,676	\$ 30,841	\$ 2,674,917
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	314,152	314,152
Receivables, net of allowance for uncollectibles:																	
Taxes	-	-	-	-	-	17,418	-	14,399	62,958	-	-	-	2,720	-	-	-	17,418
Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,077
Interfund receivable	8,465	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,291
Total assets	<u>\$ 129,716</u>	<u>\$ 122,704</u>	<u>\$ 17,324</u>	<u>\$ 16,680</u>	<u>\$ 419,481</u>	<u>\$ 19,332</u>	<u>\$ 1,336,673</u>	<u>\$ 1,890</u>	<u>\$ 52,679</u>	<u>\$ 2,720</u>	<u>\$ 8,204</u>	<u>\$ 1,832</u>	<u>\$ 505,671</u>	<u>\$ 15,454</u>	<u>\$ 143,502</u>	<u>\$ 344,993</u>	<u>\$ 3,138,855</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES																	
Liabilities:																	
Accounts payable	\$ 22,991	\$ 363	\$ 201	\$ -	\$ 263	\$ 6,689	\$ 391	\$ -	\$ -	\$ 2,720	\$ 220	\$ -	\$ -	\$ -	\$ 28,726	\$ 8,465	\$ 59,844
Interfund payable	<u>22,991</u>	<u>363</u>	<u>201</u>	<u>-</u>	<u>263</u>	<u>6,689</u>	<u>391</u>	<u>-</u>	<u>-</u>	<u>2,720</u>	<u>220</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,726</u>	<u>8,465</u>	<u>59,844</u>
Total liabilities																	11,185
Deferred inflows of resources:																	71,029
Deferred revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	183,645
Fund balances:																	
Nonspendable	106,725	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	230,559
Restricted	122,341	17,123	16,680	419,218	12,643	1,331,461	1,890	52,679	-	5,944	1,832	3,288,887	-	15,454	-	105,969	228,148
Committed	106,725	122,341	17,123	16,680	419,218	12,643	1,331,461	1,890	52,679	-	5,944	1,832	3,288,887	-	114,776	-	2,425,474
Total fund balances	<u>\$ 129,716</u>	<u>\$ 122,704</u>	<u>\$ 17,324</u>	<u>\$ 16,680</u>	<u>\$ 419,481</u>	<u>\$ 19,332</u>	<u>\$ 1,336,673</u>	<u>\$ 1,890</u>	<u>\$ 52,679</u>	<u>\$ 2,720</u>	<u>\$ 8,204</u>	<u>\$ 1,832</u>	<u>\$ 505,671</u>	<u>\$ 15,454</u>	<u>\$ 143,502</u>	<u>\$ 344,993</u>	<u>\$ 3,138,855</u>
Total liabilities, deferred inflows of resources, and fund balances																	

EXHIBIT 14
TOWN OF BOW, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2020

	Library	Recreation	Special Revenue Funds						Capital Projects Fund						
			Recreation Fields	Heritage	Conservation	Water	Sewer	300th Anniversary	Welfare Holiday Baskets	Police Detail	TIF Districts	Drug Forfeiture	Grants	Permanent Fund	
REVENUES			\$ 95,010	\$ 5,349	\$ 244,187	\$ 44,750	\$ 687	\$ 107,270	\$ 60,409	\$ 166	\$ 334,005	\$ 2,686	\$ -	\$ 429,015	
Taxes	\$ -	\$ -	\$ 5,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,035	
Intergovernmental	17,665	127,144	500	85,474	244,187	44,750	687	107,270	60,409	166	334,005	2,686	\$ -	642,549	
Charges for services	3,138	1,607	1,400	1,838	5,779	288,937	86,161	26	20,660	107,270	60,575	30	1,188	1,224	19,757
Miscellaneous													3,910		102,901
Total revenues	<u>20,823</u>	<u>128,751</u>	<u>1,900</u>	<u>1,858</u>	<u>106,138</u>	<u>86,161</u>	<u>86,161</u>	<u>26</u>	<u>20,660</u>	<u>107,270</u>	<u>60,575</u>	<u>30</u>	<u>335,193</u>	<u>3,910</u>	<u>1,181,989</u>
EXPENDITURES															
Current:															
General government															
Public safety															
Highways and streets															
Sanitation															
Water distribution and treatment															
Health															
Welfare															
Culture and recreation	23,683	126,181		100	34,003										
Conservation															
Capital outlay															
Total expenditures	<u>23,683</u>	<u>126,181</u>	<u>-</u>	<u>100</u>	<u>34,003</u>	<u>84,953</u>	<u>125,493</u>	<u>-</u>	<u>3,944</u>	<u>93,132</u>	<u>65,182</u>	<u>-</u>	<u>12,110</u>	<u>75,135</u>	<u>87,245</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,860)</u>	<u>2,570</u>	<u>1,900</u>	<u>1,758</u>	<u>72,135</u>	<u>1,208</u>	<u>163,444</u>	<u>26</u>	<u>16,716</u>	<u>14,138</u>	<u>(4,607)</u>	<u>30</u>	<u>323,083</u>	<u>(157,192)</u>	<u>807,902</u>
Other financing sources (uses):															
Transfers in	7,852														
Transfers out	<u>7,852</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(69,338)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,138)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,987</u>
Total other financing sources and uses	<u>7,852</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(69,338)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,138)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(84,062)</u>
Net change in fund balances	4,982	2,570	1,900	1,758	2,797	1,208	163,444	26	16,716	(4,607)	30	323,083	(157,192)	16,287	373,012
Total other financing sources and uses	<u>4,982</u>	<u>2,570</u>	<u>1,900</u>	<u>1,758</u>	<u>2,797</u>	<u>1,208</u>	<u>163,444</u>	<u>26</u>	<u>16,716</u>	<u>(4,607)</u>	<u>30</u>	<u>323,083</u>	<u>(157,192)</u>	<u>16,287</u>	<u>373,012</u>
Net change in fund balances	<u>4,982</u>	<u>2,570</u>	<u>1,900</u>	<u>1,758</u>	<u>2,797</u>	<u>1,208</u>	<u>163,444</u>	<u>26</u>	<u>16,716</u>	<u>(4,607)</u>	<u>30</u>	<u>323,083</u>	<u>(157,192)</u>	<u>16,287</u>	<u>373,012</u>
Fund balances, beginning	<u>101,733</u>	<u>19,771</u>	<u>15,223</u>	<u>14,922</u>	<u>416,421</u>	<u>11,335</u>	<u>1,168,017</u>	<u>\$ 1,864</u>	<u>35,963</u>	<u>10,551</u>	<u>1,802</u>	<u>5,944</u>	<u>\$ 1,832</u>	<u>5,804</u>	<u>172,646</u>
Fund balances, ending	<u>\$ 106,725</u>	<u>\$ 122,341</u>	<u>\$ 17,123</u>	<u>\$ 16,680</u>	<u>\$ 419,218</u>	<u>\$ 12,643</u>	<u>\$ 1,331,461</u>	<u>\$ 1,880</u>	<u>\$ 52,679</u>	<u>\$ -</u>	<u>\$ 328,887</u>	<u>\$ 15,454</u>	<u>\$ 114,776</u>	<u>\$ 15,454</u>	<u>\$ 336,528</u>
															<u>\$ 2,884,181</u>

EXHIBIT 15
TOWN OF BOW, NEW HAMPSHIRE
General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2020

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 7,547,852	\$ 8,410,411	\$ 862,559
Timber	7,000	7,413	413
Excavation	8,000	2,795	(5,205)
Interest and penalties on delinquent taxes	95,000	63,228	(31,772)
Total taxes	7,657,852	8,483,847	825,995
Licenses, permits and fees:			
Business licenses and permits	39,000	2,920	(36,080)
Motor vehicle permits	2,325,000	2,332,913	7,913
Building permits	70,000	68,103	(1,897)
Other	16,750	24,236	7,486
Total licenses, permits and fees	2,450,750	2,428,172	(22,578)
Intergovernmental:			
State sources:			
Municipal aid	63,778	63,778	-
Meals and rooms distributions	400,213	400,213	-
Highway block grant	231,759	231,734	(25)
State and federal forest land	85	88	3
Railroad tax	1,437	1,437	-
COVID-19 grants	-	97,863	97,863
Federal sources:			
HHS provider relief grant	-	7,137	7,137
Total intergovernmental	697,272	802,250	104,978
Charges for services:			
Income from departments	456,663	500,798	44,135
Miscellaneous:			
Sale of property	15,000	27,000	12,000
Interest on investments	105,000	135,651	30,651
Other	30,000	17,862	(12,138)
Total miscellaneous	150,000	180,513	30,513
Other financing sources:			
Transfers in:			
Expendable trust fund	930,892	411,311	(519,581)
Nonmajor funds	65,000	83,476	18,476
Total other financing sources	995,892	494,787	(501,105)
Total revenues and other financing sources	12,408,429	\$ 12,890,367	\$ 481,938
Use of fund balance to reduce taxes	1,000,000		
Total revenues, other financing sources and use of fund balance	\$ 13,408,429		

EXHIBIT 16
TOWN OF BOW, NEW HAMPSHIRE
General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2020

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 274,258	\$ 279,906	\$ -	\$ (5,648)
Election and registration	- -	232,517	223,819	- -	8,698
Financial administration	- -	304,440	294,412	- -	10,028
Revaluation of property	- -	246,290	181,810	- -	64,480
Legal	- -	1,900,000	81,200	- -	1,818,800
Personnel administration	- -	7,600	7,096	- -	504
Planning and zoning	- -	408,543	414,555	- -	(6,012)
General government buildings	3,383	348,876	361,851	1,500	(11,092)
Cemeteries	- -	20,200	27,301	- -	(7,101)
Insurance, not otherwise allocated	- -	80,621	80,621	- -	- -
Total general government	3,383	3,823,345	1,952,571	1,500	1,872,657
Public safety:					
Police	- -	1,691,761	1,700,841	- -	(9,080)
Fire	6,000	1,240,192	1,255,093	13,004	(21,905)
Emergency management	395	27,988	51,900	- -	(23,517)
Total public safety	6,395	2,959,941	3,007,834	13,004	(54,502)
Highways and streets:					
Administration	- -	1,235,651	1,172,030	- -	63,621
Highways and streets	3,895	448,250	363,679	- -	88,466
Street lighting	- -	37,000	42,142	- -	(5,142)
Total highways and streets	3,895	1,720,901	1,577,851	- -	146,945
Sanitation:					
Solid waste disposal	- -	786,173	793,699	- -	(7,526)
Health:					
Administration	- -	2,534	1,197	- -	1,337
Health agencies	- -	3,400	2,900	- -	500
Total health	- -	5,934	4,097	- -	1,837
Welfare:					
Administration	- -	3,492	5,436	- -	(1,944)
Direct assistance	- -	3,000	1,482	- -	1,518
Total welfare	- -	6,492	6,918	- -	(426)
Culture and recreation:					
Parks and recreation	- -	141,356	74,116	- -	67,240
Public library	- -	512,209	509,557	- -	2,652
Patriotic purposes	- -	500	- -	- -	500
Other	330	1,750	1,129	- -	951
Total culture and recreation	330	655,815	584,802	- -	71,343

(continued)

EXHIBIT 16 (continued)
TOWN OF BOW, NEW HAMPSHIRE
General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2020

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Debt service:					
Principal	-	1,065,000	1,065,000	-	-
Interest on long-term debt	-	352,776	340,589	-	12,187
Interest on tax anticipation note	-	1	-	-	1
Total debt service	-	<u>1,417,777</u>	<u>1,405,589</u>	-	12,188
Capital outlay:					
Machinery, vehicles and equipment	21,252	799,392	431,619	-	389,025
Buildings	-	90,000	328	-	89,672
Improvements other than buildings	205,905	454,500	495,142	149,194	16,069
Total capital outlay	<u>227,157</u>	<u>1,343,892</u>	<u>927,089</u>	<u>149,194</u>	<u>494,766</u>
Other financing uses:					
Transfers out:					
Expendable trust fund	-	680,893	680,893	-	-
Nonmajor funds	-	7,266	7,266	-	-
Total other financing uses	-	<u>688,159</u>	<u>688,159</u>	-	-
Total encumbrances, appropriations, expenditures and other financing uses	<u>\$ 241,160</u>	<u>\$ 13,408,429</u>	<u>\$ 10,948,609</u>	<u>\$ 163,698</u>	<u>\$ 2,537,282</u>

EXHIBIT 17
TOWN OF BOW, NEW HAMPSHIRE
General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2020

Unassigned fund balance, beginning, as restated	\$ (526,627)
Changes:	
Unassigned fund balance used to reduce tax rate	(1,000,000)
Budget summary:	
Revenue surplus (Exhibit 15)	\$ 481,938
Unexpended balance of appropriations (Exhibit 16)	<u>2,537,282</u>
Budget surplus	3,019,220
Increase in nonspendable fund balance	<u>(4,800)</u>
Unassigned fund balance, ending	<u>\$ 1,487,793</u>



Roberts & Greene, PLLC

LETTER TO MANAGEMENT

To the Members of the Board of Selectmen and Town Manager
Town of Bow
10 Grandview Road
Bow, NH 03304

Dear Members of the Board and Town Manager:

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Bow as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Bow's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified.

We continue to note the following that we have reported in the past.

Police Outside Details Revolving Fund

As reported previously, N.H. RSA 31:95-h allows towns to establish revolving funds for certain specific purposes in order to accumulate monies from year to year that would not become part of the General Fund surplus, but would be available for expenditures only for the purposes for which the fund is created.

The 2008 Town Meeting established a revolving fund under the provisions of this RSA for police outside details. However, the warrant article for this fund (Article 23) was worded that revenues received for police details shall be deposited into this fund in an amount equal to the related cost. Although the article continued that the money in this fund would be allowed to accumulate from year to year, there is obviously, no money to accumulate if only an amount equal to the expenditures is being deposited therein. This fund is serving no purpose other than creating more work for the Finance Department to accumulate the expenditures separately from the General Fund, and then, transfer an amount of revenue equal to the expenditures into the fund. We recommend that a future Town Meeting amend the establishment of this fund to either abolish it, or set it up as a true revolving fund to accumulate monies for some specific purpose and account for all of the revenue and expenditures related to police

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Town of Bow
Letter to Management

outside details. The future article should further state for what purpose the monies are being accumulated such as to offset the purchase of police equipment or cruisers.

This communication is intended solely for the information and use of management, the Board of Selectmen and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

February 11, 2021

Robots & Greene, PLLC

BUDGET COMMITTEE

Mark Zerba *Chairman*

MEMBERS

Mark Zerba, *Chairman*

Jennifer Strong-Rain, *Vice Chair, School Board Representative*

Ben Kiniry, *Secretary*

Bob Blanchette

Kathy Garfield

Jeff Knight

Melissa Radomski

Christopher Nicolopoulos, *Board of Selectmen Representative*

Bruce Marshall, *Board of Selectmen Alternate Representative*

Martin Osterloh, *School Board Alternate Representative*

The Bow Budget Committee consists of an eight-member group of fiscally conscious individuals who have experience in various facets of professional fields from finance, law, and private industry. Each individual brings their own unique perspective to the budget review process in an effort to be thorough in our analysis. The eight-member group is comprised of six elected budget committee members, Mark Zerba, Ben Kiniry, Melissa Radomski, Kathy Garfield, Jeffrey Knight and Bob Blanchette, along with an appointed selectman, Chris Nicolopoulos, and a school board delegate, Jennifer Strong-Rain. The budget review process

consists of a line by line review and analysis through each and every department both at the Town as well as the school. Both the Town and the school perform a similar process as detailed below.

The town departments compose their budgets and submit to the Town Manager for review. The Town Manager makes any necessary adjustments and then submits to the select board for their review. Once the Select board has had an opportunity to analyze to their standards it is then released to the Budget Committee for its analysis.

The School Board acts in similar fashion. Each respective department composes their budget as they believe necessary to deliver upon the educational goals and objectives for the Town of Bow. Those departmental budgets are then handed over to the School Board and Office of Superintendent for further review and ultimately to the Budget Committee for final review.

The budget review process really kicks into gear at the beginning of January as the committee meets twice a week for 6 weeks leading up to public hearings for both the town and school budgets. Each week the committee meets with both the town and school on separate evenings and walks through each departmental expenditure, as well as, the revenues. We spend a great deal of time discussing the merits of various expenditures, discussing alternate ways of achieving similar results for reduced costs, reviewing present and future expenses, warrant articles, alternative revenue creation, as well as many others in order to be prudent with your tax dollars. It should be noted that a great deal of work goes into the creation of the budget review packages by both the town officials as well as school department. Their input is invaluable to our process and we greatly appreciate all that they do for the town.

Many of the individuals whom have chosen to dedicate their valuable time to the budget review process also serve, or have served, on various other committees throughout the town such as the CIP (Capital Improvement Program), Public Safety Committee and Benefits Committee, to name a few. Their dedication to community service is welcomed and appreciated.



Standing L to R: Jennifer Strong-Rain Vice Chair, Mark Zerba Chairman, On the Screen Top Left Bob Blanchette, Bottom Left Melissa Radomski, Bottom Right Kathy Garfield, standing Jeff Knight, Christopher Nicolopoulos Board of Selectmen Rep., and Ben Kiniry Secretary.

CIP COMMITTEE (Capital Improvements Plan)

Bill Oldenburg Chair

MEMBERS

Bill Oldenburg, *Planning Board, Chair*

Glenn Dugas, *Vice Chair*

Mark Davis

Jennifer Strong Rain, *School Board*

Jeff Knight, *Budget Committee*

Colleen Hunter, *Board of Selectmen*

Geoff Ruggles, *Finance Director, Ex-Officio*

David Stack, *Town Manager, Ex-Officio*

The creation and adoption of the Town's Capital Improvements Plan (CIP) is an important first step in the annual budgeting process. Each year in June, the Town Manager, Board of Selectmen, School Board and Library Trustees submit project worksheets, for all capital projects and purchases over \$25,000, to the CIP Committee. The worksheets are reviewed with the Finance Director and department heads to gain insight into the background and the need for each project or purchase. The Committee then evaluates and assigns them to a six-year schedule according to the priority of all capital requests.

When developing the purchase schedule, the Committee determines the potential impact to the Town's property tax rate for both the Town and School District. The goal is to avoid large spikes in the tax rate, or indebtedness of the Town, from tax year to tax year.

Capital projects and purchases are funded in three ways; general taxation, borrowing, or through the use of capital reserve funds. When a capital reserve fund approach is taken, the Committee determines the dollar amount of deposits that need to be made to each separate capital reserve funds in order to fully fund the replacement schedule for infrastructure projects and vehicle/equipment purchases.

The Committee has identified the following significant projects that should be addressed in the next few years whose costs are significant enough that bonding may be needed. Below are outlines of the projects as viewed by the Committee.

Renovation of the Bow Elementary School. The School Board created a committee to review the current and future needs of the building and came up with a cost of roughly \$10,000,000. Initially it was planned for FY2021-22 but due to a number of uncertainties, it was put off for at least two years. In light of that and new requirement from the CDC, the School Board is considering renovations to the HVAC system in FY2021-22 at an estimated cost of \$1,371,000, funded from capital reserve accounts with no impact on the tax rate.

The Committee continues to put a high priority on providing clean, potable water to the Route 3A corridor and Bow Junction. A feasibility and cost analysis have been done for supplying water to Bow Junction and the Business District from the existing system and designs are currently being drawn up at a cost of \$173,800 that is being paid for with funds from the Business Corridor/Bow Junction TIF District. It is anticipated that the plans will be completed by May 2021. The study and designs are necessary in order to apply for MBTE mitigation grant money. The Committee anticipates that this project will require bonding with the anticipation that it can be funded from revenues generated by the Business Corridor/Bow Junction TIF district.

The Committee suggests that a joint Town and School Building Committee be formed to evaluate all of the town and school buildings and to make recommendations on major renovations.

Renovation of the Municipal Office Building. A space needs study has been completed on this building suggesting relocation of some offices and renovation of the existing space with an estimated cost of \$1.4 million, which does not include the heating and electrical projects already in the CIP. Because of the uncertainty of the project and its costs, the Committee chose to move the project out to FY2027-28 and increase the contribution to the Municipal Building and Grounds CRF by \$200,000. The Committee asks that the feasibility of phasing the project be looked into.



L to R: Colleen Hunter, Bill Oldenburg, David Stack, Mark Davis, Glenn Dugas, Geoff Ruggles and Wendy Gilman

The Capital Improvements Plan is purely advisory in nature. It is presented to the Town Manager, Board of Selectmen, School Board, Library Trustees and Budget Committee to be used as a tool during the budgeting process. Ultimately, all the funding decisions are made by the residents at the Annual Town and School District meetings.

The Committee wishes to thank the Town Manager, Board of Selectmen, School Board, Library Trustees and department heads for their time, and energy, in helping to create this useful document. Special thanks to Finance Director Geoff Ruggles for his continued dedication, and to Recording Secretary Wendy Gilman.

The following pages describe each of the requests that have been placed in the six-year CIP program for projects exceeding \$25,000, including spreadsheets of the CIP schedule, funding sources, tax impacts, and other required information. Projects not meeting either CIP criteria or projected six-year window are identified as possible future projects.

SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2021-22 to FY2026-27

Project	Source	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Bridges and Highways							
Annual Road Reconstruction and Paving	GF	550,000	550,000	550,000	550,000	550,000	550,000
Falcon Way/WhRock Int. engineering	CRF	62,500	-	-	-	-	-
Bow Bog Rd. culvert engineering	CRF	61,200	-	-	-	-	-
Page Road culvert - Br. London TPK West	CRF	-	47,800	-	-	-	-
Page Road Bridge	CRF	-	-	996,900	-	-	-
Bow Bog Road culvert	CRF	-	-	359,800	-	-	-
Falcon Way/White Rock Hill Rd. Intersect.	CRF	-	-	318,400	-	-	-
River Road Bridge design	CRF	-	-	175,100	-	-	-
Bow Bog Road culvert	CRF	-	-	-	32,500	-	-
River Road Bridge	CRF	-	-	-	-	1,205,000	-
Contributions:							
Bridge/Highway Construction CRF	GF	1,000	1,000	1,000	1,000	1,000	1,000
Bridges and Highways Subtotal		674,700	598,800	2,401,200	583,500	1,756,000	551,000

Project	Source	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Public Works Equipment							
Tiltrotator Attachment for Excavator	CRF	31,500	-	-	-	-	-
2008 6-Wheel Dump Truck (T-4)	CRF	148,600	-	-	-	-	-
1999 John Deere Tractor (P&R)	CRF	30,300	-	-	-	-	-
2009 6-Wheel Dump Truck (T-3)	CRF	-	151,600	-	-	-	-
2012 1-Ton Dump Truck (T-10)	CRF	-	74,100	-	-	-	-
2013 Backhoe	CRF	-	-	157,000	-	-	-
1993 Sullair compressor	CRF	-	-	-	-	-	-
2014 Pickup Truck, DPW Director	CRF	-	-	-	38,800	-	-
2010 6-Wheel Dump Truck (T-2)	CRF	-	-	-	157,700	-	-
2000 Grader	CRF	-	-	-	-	394,300	-
2014 6-Wheel Dump Truck (T-1)	CRF	-	-	-	-	-	164,100
2015 Loader	CRF	-	-	-	-	-	229,800
Radios	CRF	-	-	-	-	-	57,600
2008 John Deere Mower (P&R)	CRF	-	-	-	-	-	35,700
Contributions:							
Public Works Equipment CRF	GF	217,500	217,500	217,500	217,500	217,500	217,500
Public Works Equipment Subtotal		427,900	443,200	374,500	414,000	611,800	704,700

SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2021-22 to FY2026-27

Project	Source	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Police Department							
Patrol Vehicle - GF	GF	90,000	45,900	46,800	47,800	48,700	49,700
Merge IMC Data from Old System	CRF	35,000	-	-	-	-	-
Patrol Vehicle - K9	CRF	-	-	50,000	-	-	-
Mobile Data Terminals	CRF	-	-	-	49,000	-	-
E-Readers	CRF	-	-	-	-	28,300	-
Body Cameras	CRF	-	-	-	-	54,200	-
Chief's Vehicle	CRF	-	-	-	-	-	47,500
Contributions:	GF						
Police Equipment CRF	GF	42,500	42,500	42,500	42,500	42,500	42,500
Police Department Subtotal		167,500	88,400	139,300	139,300	173,700	139,700

Project	Source	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Fire Truck and Ambulance Purchases							
1-Ton Pickup Truck	CRF	78,000	-	-	-	-	-
2012 SUV (C-1)	CRF	-	53,000	-	-	-	-
2004 Forestry Truck	CRF	-	104,600	-	-	-	-
2009 Pumper (E-1)	CRF	-	-	-	717,700	-	-
2014 Ambulance (A-1)	CRF	-	-	-	-	275,900	-
Contributions:							
Fire Trucks CRF	GF	112,500	112,500	112,500	112,500	112,500	112,500
Fire Vehicle Subtotal		190,500	270,100	112,500	830,200	388,400	112,500

Project	Source	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Fire Equipment Purchases							
2012 Turnout Gear	CRF	81,600	-	-	-	-	-
2011 Defibrillators	CRF	65,000	-	-	-	-	-
2012 CPR Machines	CRF	-	31,800	-	-	-	-
2008 SCBA Equipment	CRF	-	173,400	-	-	-	-
Jaws of Life	CRF	-	-	32,500	-	-	-
Contributions:							
Fire Equipment CRF	GF	33,000	33,000	33,000	33,000	33,000	33,000
Fire Equipment Subtotal		179,600	238,200	65,500	33,000	33,000	33,000

Project	Source	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Fire Suppression Water Supply							
Contributions:							
Fire Equipment CRF	GF	10,000	10,000	10,000	10,000	10,000	10,000
Fire Water Supply Subtotal		10,000	10,000	10,000	10,000	10,000	10,000

SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2021-22 to FY2026-27

Project	Source	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Buildings and Facilities							
Municipal Office Building (1927)							
Heating System	CRF	-	-	-	-	-	51,800
Electrical	CRF	-	-	-	-	-	97,800
Public Works Building (1987)							
Mixing Shed	CRF	76,500	-	-	-	-	-
Air Conditioning	CRF	-	-	-	-	50,800	-
Paving	CRF	-	-	-	-	-	80,500
Public Safety Center (2017)							
Contributions:							
Municipal Building & Grounds CRF	GF	265,000	265,000	265,000	265,000	265,000	265,000
Community Building CRF	GF	5,000	5,000	5,000	5,000	5,000	5,000
Buildings and Facilities Subtotal		346,500	270,000	270,000	270,000	320,800	500,100

Project	Source	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Parks & Recreation							
Hanson Park storage building							
Hanson Park storage building	CRF	95,200	-	-	-	-	-
St. Cyr playground Equip. Phase 1	CRF	-	-	-	38,800	-	-
St. Cyr playground Equip. Phase 2	CRF	-	-	-	-	39,600	-
Contributions:							
Parks and Rec. Improvements CRF		20,000	20,000	20,000	20,000	20,000	20,000
Parks & Recreation Subtotal		115,200	20,000	20,000	58,800	59,600	20,000

Project	Source	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Library							
Generator							
Generator	CRF	-	-	34,100	-	-	-
Contributions:							
Library Emergency Repairs CRF		-	-	-	-	-	-
Library Building Maintenance CRF		5,000	5,000	5,000	5,000	5,000	5,000
Library Sub-total		5,000	5,000	39,100	5,000	5,000	5,000

Project	Source	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Property Revaluation							
5 year Revaluation							
5 year Revaluation	CRF	-	\$0	\$0	\$68,800	\$0	\$0
Contributions:	GF						
Property Revaluation CRF	GF	18,000	18,000	18,000	18,000	15,000	15,000
Property Revaluation - Sub Total		\$18,000	\$18,000	\$18,000	\$86,800	\$15,000	\$15,000

SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2021-22 to FY2026-27

Project	Source	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Water and Sewer							
Water System Extension (bond)	TBD						
Contributions:	GF						
Water System CRF	GF	50,000	50,000	50,000	50,000	50,000	50,000
Water and Sewer - Sub Total		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Grand Total - Town Projects		1,405,400	1,232,200	2,720,600	1,701,100	2,646,800	1,364,500
Project	Source	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
School District							
Bus Lease-Purchase	GF	100,000	100,000	100,000	100,000	100,000	100,000
Elementary School HVAC**	CRF	1,371,000	-	-	-	-	-
Elementary School Architect	CRF	-	150,000	-	-	-	-
Elementary School Renovation - CRF	CRF	-	-	500,000	-	-	-
Contributions:							
Bow School District CRF:		500,000	500,000	500,000	100,000	100,000	100,000
Bow School District HVAC CRF:		-	-	-	-	-	-
BHS Capital Improvements CRF:		300,000	300,000	300,000	300,000	300,000	300,000
Athletic Fields & Facilities CRF		28,750	28,750	28,750	28,750	28,750	28,750
AREA School - Dunbarton CIF CRF		40,000	40,000	40,000	40,000	40,000	40,000
School District Subtotal		2,339,750	1,118,750	1,468,750	568,750	568,750	568,750

GF = General Fund CRF = Capital Reserve Fund

FB = Fund Balance BD = Bond/Notes

SA = State Aid LP = Lease Purchase

GR = Grant TBD = To Be Determined

SUMMARY OF CAPITAL IMPROVEMENTS PROJECTS

FY2021-22 to FY2026-27

Net Expense

Current & Proposed Debt Expense	Source	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Outstanding Bonds (Town)	GF	1,326,406	1,284,215	1,181,285	1,121,892	1,070,766	1,042,101
Outstanding Bonds (School)	SDGF	249,400	240,500	231,500	222,500	213,500	204,500
Proposed Bond (School)	SDGF	-	-	-	-	-	-
Total		1,575,806	1,524,715	1,412,785	1,344,392	1,284,266	1,246,601
Net Tax Impact Per Thousand		\$1.23	\$1.19	\$1.10	\$1.04	\$1.00	\$0.96

General Fund Expense

Town Projects	GF	640,000	595,900	596,800	597,800	598,700	599,700
School Projects	GF	100,000	100,000	100,000	100,000	100,000	100,000
Total		740,000	695,900	696,800	697,800	698,700	699,700
Net Tax Impact Per Thousand		\$0.58	\$0.54	\$0.54	\$0.54	\$0.54	\$0.54

Capital Projects Expense

Town Projects		765,400	665,700	2,123,800	1,103,300	2,048,100	764,800
School Projects		1,371,000	150,000	500,000	-	-	1,232,900
Total		2,136,400	815,700	2,623,800	1,103,300	2,048,100	1,997,700

Capital Reserve Funds - Contributions

Public Works Equipment	GF	217,500	217,500	217,500	217,500	217,500	217,500
Buildings & Facilities	GF	265,000	265,000	265,000	265,000	265,000	265,000
Community Center CRF	GF	5,000	5,000	5,000	5,000	5,000	5,000
Bridges & Highways	GF	1,000	1,000	1,000	1,000	1,000	1,000
Police Department Equipment	GF	42,500	42,500	42,500	42,500	42,500	42,500
Fire Department Equipment	GF	33,000	33,000	33,000	33,000	33,000	33,000
Fire Department Trucks and Ambulances	GF	112,500	112,500	112,500	112,500	112,500	112,500
Fire Suppression Water Supply	GF	10,000	10,000	10,000	10,000	10,000	10,000
Parks & Recreation Improvements	GF	20,000	20,000	20,000	20,000	20,000	20,000
Library Maintenance	GF	5,000	5,000	5,000	5,000	5,000	5,000
Library Emergency	GF	-	-	-	-	-	-
Property Revaluation	GF	18,000	18,000	18,000	18,000	15,000	15,000
Water System	GF	50,000	50,000	50,000	50,000	50,000	50,000
School	SDGF	800,000	800,000	800,000	400,000	400,000	400,000
Total		1,579,500	1,579,500	1,579,500	1,179,500	1,176,500	1,176,500
Net Tax Impact Per Thousand		\$1.24	\$1.23	\$1.23	\$0.92	\$0.91	\$0.91
Combined Tax Impact Per Thousand		\$3.05	\$2.97	\$2.87	\$2.50	\$2.45	\$2.41

Total CIP Tax Impact \$ 200,000.00 Home \$610 \$593 \$575 \$501 \$490 \$483

Total CIP Tax Impact \$ 300,000.00 Home \$915 \$890 \$862 \$751 \$734 \$724

Total CIP Tax Impact \$ 400,000.00 Home \$1,219 \$1,187 \$1,149 \$1,001 \$979 \$965

Tax Base (in thousands)		\$1,277,774	\$1,280,969	\$1,284,171	\$1,287,382	\$1,290,600	\$1,293,827
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SCHEDULE OF TOWN-OWNED PROPERTY

ACRES	LOCATION	BUILDING	LAND	TOTAL	MAP	BLOCK	LOT
0.00	159 RIVER ROAD	\$0	\$335,000	\$335,000	36	5	19-E
0.00	1420 ROUTE 3-A	\$0	\$4,264,500	\$4,264,500	40	2	200CW
13.44	21 ALLEN ROAD	\$0	\$156,300	\$156,300	33	2	73-B
2.38	622 ROUTE 3-A	\$53,300	\$138,900	\$192,200	16	1	85
0.91	509 SOUTH STREET	\$1,993,900	\$192,300	\$2,186,200	11	1	44
0.45	2 WOODHILL ROAD	\$43,700	\$85,200	\$128,900	18	3	69
1.10	111 BOW BOG ROAD	\$86,000	\$93,700	\$179,700	34	2	79
8.38	BOW BOG ROAD OPEN SP	\$186,600	\$147,400	\$334,000	18	3	95
171.00	37 ALBIN ROAD	\$44,900	\$991,800	\$1,036,700	10	4	77
5.19	12 ROBINSON ROAD	\$2,191,700	\$459,400	\$2,651,100	30	2	109
17.00	7 KNOX ROAD	\$2,008,500	\$550,200	\$2,558,700	15	5	68
28.00	2 KNOX ROAD RDS	\$776,600	\$605,000	\$1,381,600	15	3	147
1.30	10 GRANDVIEW ROAD	\$734,300	\$142,600	\$876,900	15	1	143
0.04	TUREE VIEW DRIVE	\$0	\$3,500	\$3,500	15	1	172
0.22	1307 ROUTE 3-A	\$0	\$82,400	\$82,400	35	2	174
0.23	43 BOW CENTER ROAD	\$0	\$8,200	\$8,200	19	3	152-F
0.25	686 ROUTE 3-A	\$0	\$62,000	\$62,000	21	1	128
0.26	SURREY COACH LANE OPEN SP	\$0	\$4,400	\$4,400	9	4	57-T
0.27	CLINTON STREET	\$0	\$78,600	\$78,600	2	4	11-D
0.35	4 BR LONDONDERRY TPK-E	\$0	\$83,100	\$83,100	18	3	67
0.39	2 BR LONDONDERRY TPK-E	\$0	\$8,300	\$8,300	18	3	68
0.40	18 BR LONDONDERRY TPK-E	\$0	\$83,800	\$83,800	18	3	65-A
0.46	MELANIE LANE OPEN SPACE	\$0	\$2,300	\$2,300	10	4	76-F
0.51	COLBY LANE OPEN SPACE	\$0	\$8,600	\$8,600	28	2	53-E8
0.55	HAMPSHIRE HILLS DRIVE	\$0	\$90,600	\$90,600	8	4	96-P1
0.70	ROBINSON ROAD	\$0	\$12,600	\$12,600	30	2	109-H
0.73	SURREY COACH LANE OPEN SP	\$0	\$4,400	\$4,400	9	4	57-U
0.84	HEIDI LANE	\$0	\$9,900	\$9,900	15	5	67
0.89	CHANDLER CIRCLE	\$0	\$9,700	\$9,700	5	4	49-U
1.10	161 HOOKSETT TURNPIKE	\$0	\$93,700	\$93,700	2	4	20
1.20	GILE ROAD	\$0	\$3,000	\$3,000	8	4	123-A3L
1.20	60 LOGGING HILL ROAD	\$0	\$80,700	\$80,700	15	4	73
1.30	539 CLINTON STREET	\$0	\$45,100	\$45,100	2	4	29
1.60	CHANDLER CIRCLE	\$0	\$8,800	\$8,800	5	4	49-S
1.70	4 FERRY ROAD	\$0	\$11,300	\$11,300	36	2	193
1.80	16-20 ROBINSON RD	\$0	\$96,400	\$96,400	30	2	97-A
1.90	CHANDLER CIRCLE	\$0	\$10,500	\$10,500	5	4	49-T
1.91	14 WOODHILL ROAD	\$0	\$97,800	\$97,800	18	3	71
2.30	73 WHITE ROCK HILL RD	\$0	\$99,700	\$99,700	14	3	118-A
2.70	50 FOOTE ROAD	\$0	\$10,000	\$10,000	3	4	30-A3
2.80	151 HOOKSETT TURNPIKE	\$0	\$102,200	\$102,200	2	4	15
3.27	ROSEWOOD DRIVE OPEN SP	\$0	\$81,500	\$81,500	43	2	65-A7
3.44	ALLEN ROAD OPEN SP	\$0	\$17,200	\$17,200	33	2	53-C
3.55	NATHANIEL DRIVE OP SP	\$0	\$21,000	\$21,000	28	3	42-G
4.42	FIELDSTONE DRIVE OPEN SP	\$0	\$22,100	\$22,100	30	2	116-F
4.57	SURREY COACH LANE OPEN SP	\$0	\$22,900	\$22,900	9	4	57-V

SCHEDULE OF TOWN-OWNED PROPERTY

6.00	BOW BOG ROAD	\$0	\$25,900	\$25,900	34	2	77
6.80	BR LONDONDERRY TPK-W	\$0	\$92,400	\$92,400	4	4	44
7.20	ROUTE 3-A	\$0	\$32,500	\$32,500	26	5	10
7.90	LINCOLN DRIVE	\$0	\$6,500	\$6,500	26	5	9-U
8.50	163 HOOKSETT TURNPIKE	\$0	\$12,700	\$12,700	2	4	21
8.89	BOW BOG ROAD OPEN SPACE	\$0	\$121,600	\$121,600	24	3	133-AW
9.00	OFF FALCON WAY	\$0	\$42,800	\$42,800	9	4	66
9.81	OFF FAWN COURT	\$0	\$135,000	\$135,000	10	4	78-I
10.65	HAMPSHIRE HILLS DR OP SP	\$0	\$152,800	\$152,800	8	4	90-A
10.95	260 RIVER ROAD	\$0	\$244,000	\$244,000	36	2	178
11.10	OLD JOHNSON ROAD	\$0	\$93,600	\$93,600	34	2	83
11.31	12 BEAVER BROOK DR OP SP	\$0	\$131,600	\$131,600	4	4	127-K20
12.22	MERRILL CROSSING OPEN SP	\$0	\$118,400	\$118,400	42	2	29-P
14.58	BR LONDONDERRY TPK-W	\$0	\$147,700	\$147,700	8	4	91
15.60	HUNTER DRIVE OPEN SPACE	\$0	\$138,400	\$138,400	27	3	2
21.00	75-85 ROBINSON ROAD	\$0	\$182,200	\$182,200	29	2	122
28.23	1310 ROUTE 3-A	\$0	\$335,000	\$335,000	35	2	102
38.00	HEATHER LANE	\$0	\$236,800	\$236,800	20	5	64
42.00	FALCON WAY	\$0	\$92,100	\$92,100	9	4	67
55.00	104 PAGE ROAD	\$0	\$327,600	\$327,600	9	4	56
58.61	SOUTH BOW DUNBARTON RD	\$0	\$362,900	\$362,900	37	2	5
60.00	ARROWHEAD DRIVE	\$0	\$328,300	\$328,300	23	3	63
68.18	21-51 BR LONDONDERRY TPK-E	\$0	\$355,200	\$355,200	23	3	62
76.10	531 CLINTON STREET	\$0	\$225,800	\$225,800	2	4	26
128.00	OLD JOHNSON ROAD	\$0	\$96,270	\$96,270	34	2	82
254.10	ROBINSON ROAD	\$0	\$452,750	\$452,750	30	2	97
2.29	10 GRANDVIEW ROAD	\$0	\$102,400	\$102,400	15	1	143-A
0.65	532 CLINTON ST OPEN SP	\$0	\$8,200	\$8,200	2	4	9
0.67	MOUNTAIN FARM ROAD	\$0	\$4,000	\$4,000	42	2	1-L
2.80	WOODHILL HOOKSETT ROAD	\$0	\$79,100	\$79,100	38	2	63-B
5.40	OFF HOOKSETT TURNPIKE	\$0	\$25,900	\$25,900	2	4	14
6.37	ROUTE 3-A OPEN SPACE	\$0	\$29,000	\$29,000	26	5	6
6.59	ALLEN ROAD OPEN SPACE	\$0	\$31,600	\$31,600	33	2	53-E23
8.00	26-30 BR LONDONDERRY TPK-W	\$0	\$95,000	\$95,000	8	4	119
8.50	ALEXANDER LANE OPEN SP	\$0	\$4,800	\$4,800	30	3	141
8.58	BOW BOG ROAD OPEN SP	\$0	\$106,100	\$106,100	39	2	125-AD
9.20	BOW BOG ROAD	\$0	\$43,700	\$43,700	44	2	135-A
16.80	OLD JOHNSON ROAD	\$0	\$76,400	\$76,400	40	2	88-A
17.00	BOW BOG ROAD OPEN SP	\$0	\$69,600	\$69,600	39	2	126
19.00	BOW BOG ROAD	\$0	\$81,200	\$81,200	39	2	138
20.00	32-44 BR LONDONDERRY TPK-W	\$0	\$89,400	\$89,400	13	4	118
21.00	BOW BOG ROAD	\$0	\$3,150	\$3,150	44	2	130
24.63	ARROWHEAD DRIVE	\$0	\$97,500	\$97,500	23	3	65-D13
32.00	45 ALLEN ROAD	\$0	\$217,400	\$217,400	33	2	53-E
35.00	BOW BOG ROAD	\$0	\$141,300	\$141,300	39	2	128
35.00	BOW BOG ROAD	\$0	\$141,300	\$141,300	39	2	137-A
40.00	BR LONDONDERRY TPK-E	\$0	\$193,000	\$193,000	8	4	120

SCHEDULE OF TOWN-OWNED PROPERTY

40.00	20-24 BR LONDONDERRY TPK-W	\$0	\$193,000	\$193,000	8	4	121
79.00	46-58 BR LONDONDERRY TPK-W	\$0	\$196,800	\$196,800	13	4	116
79.15	OLD JOHNSON ROAD	\$0	\$305,900	\$305,900	40	2	141-A
98.20	BIRCHDALE ROAD	\$0	\$461,400	\$461,400	5	4	50
318.03	60-66 ROBINSON RD OPEN SP	\$0	\$1,012,600	\$1,012,600	20	3	138
1.47	TOWER HILL DRIVE OPEN SP	\$0	\$7,400	\$7,400	27	3	35-P
3.20	129 WOODHILL HOOKSETT RD	\$0	\$416	\$416	38	2	61
4.24	87 BROWN HILL ROAD	\$0	\$551	\$551	17	4	102
5.06	OFF ROBINSON RD OPEN SP	\$0	\$658	\$658	30	3	139-F
7.60	BOW BOG ROAD	\$0	\$988	\$988	34	2	78
9.04	OFF PINNACLE LANE	\$0	\$22,200	\$22,200	18	106	
19.28	RIVER ROAD	\$0	\$2,506	\$2,506	31	5	17-A
30.00	WOODHILL HOOKSETT ROAD	\$0	\$3,900	\$3,900	38	2	63-A
43.00	WOODHILL HOOKSETT ROAD	\$0	\$5,590	\$5,590	33	2	46
52.00	BRIARWOOD DRIVE	\$0	\$6,760	\$6,760	34	2	119
61.00	103 WOODHILL HOOKSETT RD	\$0	\$7,930	\$7,930	38	2	58
65.00	18-26 DUNBARTON CENTER RD	\$0	\$8,450	\$8,450	18	4	105
68.00	WOODHILL HOOKSETT RD	\$0	\$8,840	\$8,840	43	2	43-C
74.00	BROWN HILL ROAD	\$0	\$9,620	\$9,620	18	4	103
84.00	147 WOODHILL HOOKSETT RD	\$0	\$10,920	\$10,920	38	2	63
126.00	WOODHILL HOOKSETT ROAD	\$0	\$16,380	\$16,380	38	2	44
129.00	WOODHILL HOOKSETT ROAD	\$0	\$16,770	\$16,770	38	2	45
167.00	HOPE LANE	\$0	\$21,710	\$21,710	39	2	69
3.90	WHITE ROCK HILL ROAD	\$0	\$107,700	\$107,700	14	4	69
6.60	30 WHITE ROCK HILL ROAD	\$0	\$120,100	\$120,100	14	4	65-A
118 PROPERTIES		\$8,119,500	\$18,218,559	\$26,338,059			

STATEMENT OF APPROPRIATIONS AND REVENUES

Fiscal Year 2020-21

<u>Appropriations</u>		<u>Estimated Revenues</u>	
Board of Selectmen	\$23,157	Timber Tax	\$7,000
Executive	\$272,653	Excavation Tax	\$8,000
Town Clerk - Tax Collector	\$234,560	Interest and Penalties	\$95,000
Elections, Voter Registration,	\$18,217	on Delinquent Taxes	
Financial Administration	\$253,863	Business License & Permits	\$2,000
Information Technology	\$97,389	Motor Vehicle Permit Fees	\$2,400,000
Assessing	\$127,250	Building Permits	\$70,000
Legal	\$100,000	Other Licenses and Permits	\$13,150
Settlements	\$1,500,000	State Revenue Sharing	\$63,067
Personnel Administration	\$7,794	State Meals and Rooms Tax	\$399,913
Community Development	\$425,896	State Highway Block Grant	\$219,718
General Government Buildings	\$432,617	State and Federal Forest Land	\$88
Cemeteries	\$40,650	Reimbursement	
Insurance	\$82,395	State Bridge Aid	\$1,936,460
Police	\$1,758,582	Other State Aid	\$1,834
Fire, EMS	\$1,308,207	From Other Governments	\$58,080
Emergency Management	\$30,388	Income from Departments	\$570,925
Public Works Administration	\$1,222,082	Sale of Town Property	\$10,000
Highway	\$517,235	Interest on Deposits	\$175,000
Street Lighting	\$39,771	Other Revenue	\$48,342
Solid Waste Disposal	\$839,343	Transfer from Sewer Fund	\$192,574
Sewage Collection and Disposal	\$192,574	Water Revenue	\$137,067
Water Services	\$137,067	Transfer from Capital Reserve Funds	\$2,005,616
Health Administration, Agencies	\$9,452	Transfer from Conservation Fund	\$61,500
Welfare administration, Assistance	\$6,581	Proceeds from Long Term Bonds	\$0
Parks and Recreation	\$50,095	Total Estimated Revenues	\$8,475,334
Library	\$530,152		
Other Culture and Recreation	\$2,250		
Principal - long-term bonds	\$1,060,000		
Interest - long-term bonds	\$313,253		
Interest - tax anticipation notes	\$1		
Machinery, Vehicles, Equipment	\$787,804		
Buildings	\$350,000		
Improvements other than buildings	\$3,460,782		
Transfer to Capital Reserve Funds	\$678,116		
Total Appropriations	\$16,910,176		

SUMMARY OF PROPERTY VALUATION

as of April 1, 2020

	<u>Acres</u>	<u>Valuation</u>	<u>Total</u>
<u>LAND</u>			
Current Use	4,594.48	\$358,895	
Preservation Easements	0.35	\$2,700	
Residential	7,036.29	\$274,916,352	
Commercial / Industrial	1,269.33	<u>\$63,096,050</u>	
			\$338,373,997
<u>BUILDING</u>			
Residential		\$700,704,341	
Commercial / Industrial		\$150,469,225	
Preservation Easements		<u>\$91,500</u>	
			\$851,265,066
<u>PUBLIC UTILITIES</u>			
Electric		\$96,259,900	
Gas		\$6,251,200	
Water/Sewer		\$1,382,300	
Other		<u>\$79,300</u>	
			\$103,972,700
GROSS VALUATION			\$1,293,611,763
<u>EXEMPTIONS</u>			
Improvements for Persons with Disabilities		\$84,549	
Blind		\$150,000	
Elderly		\$6,066,000	
Disabled		\$585,000	
Wood		\$21,800	
Solar		<u>\$314,400</u>	
			<u>(\$7,221,749)</u>
NET TAXABLE VALUATION			\$1,286,390,014
<u>TAX EXEMPT & NON-TAXABLE</u>			
Land	3,802	\$21,007,144	
Building		<u>\$50,351,400</u>	
TOTAL TAX EXEMPT & NON-TAXABLE VALUATION			\$71,358,544

TAX COLLECTOR'S REPORT (MS-61)



New Hampshire
Department of
Revenue Administration

MS-61

Tax Collector's Report

For the period beginning and ending

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

Instructions

Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality: BOW

County: MERRIMACK

Report Year: 2020

PREPARER'S INFORMATION

First Name

Last Name

MRIDULA

NAIK

Street No.

Street Name

Phone Number

10

GRANDVIEW ROAD

(603) 223-3980

Email (optional)

MNAIK@BOWNH.GOV

TAX COLLECTOR'S REPORT (MS-61)



New Hampshire
Department of
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2019	Year: 2018	Year: 2017
Property Taxes	3110		\$4,013,045.66	\$9.87	
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance				(\$31,809.92)	
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies		
			2019	2018	2017
Property Taxes	3110	\$16,747,998.00	\$17,448,345.00		
Resident Taxes	3180				
Land Use Change Taxes	3120		\$77,480.00		
Yield Taxes	3185		\$7,412.65		
Excavation Tax	3187		\$1,044.30		
Other Taxes	3189				

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2019	2018	2017
Property Taxes	3110		\$29,964.25		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$0.06	\$16,946.41	\$0.52	
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$16,747,998.06	\$21,562,428.35	\$10.39	\$0.00

TAX COLLECTOR'S REPORT (MS-61)



New Hampshire
Department of
Revenue Administration

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Credits		Levy for Year of this Report	Prior Levies		
Remitted to Treasurer			2019	2018	2017
Property Taxes		\$10,549,651.88	\$21,018,906.22	\$9.87	
Resident Taxes					
Land Use Change Taxes			\$77,469.76		
Yield Taxes			\$7,412.65		
Interest (Include Lien Conversion)		\$0.06	\$16,946.41		
Penalties				\$0.52	
Excavation Tax			\$1,044.30		
Other Taxes					
Conversion to Lien (Principal Only)					
Discounts Allowed					

Abatements Made		Levy for Year of this Report	Prior Levies		
2019	2018		2017		
Property Taxes		\$684,242.00	\$211,412.00		
Resident Taxes					
Land Use Change Taxes					
Yield Taxes					
Excavation Tax					
Other Taxes					
Current Levy Deeded					

TAX COLLECTOR'S REPORT (MS-61)



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2019	2018	2017
Property Taxes	\$5,556,666.97	\$229,226.77		
Resident Taxes				
Land Use Change Taxes		\$10.24		
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$42,562.85)			
Other Tax or Charges Credit Balance				
Total Credits	\$16,747,998.06	\$21,562,428.35	\$10.39	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$5,743,341.13
Total Unredeemed Liens (Account #1110 - All Years)	\$121,146.21

TAX COLLECTOR'S REPORT (MS-61)



New Hampshire
Department of
Revenue Administration

MS-61

Lien Summary

Summary of Debits

Prior Levies (Please Specify Years)				
Last Year's Levy	Year: 2018	Year: 2017	Year: 2016	
Unredeemed Liens Balance - Beginning of Year	\$219,402.94	\$130,046.63	\$19,309.79	
Liens Executed During Fiscal Year				
Interest & Costs Collected (After Lien Execution)	\$12,598.69	\$26,592.79	\$7,295.28	
Total Debits	\$0.00	\$232,001.63	\$156,639.42	\$26,605.07

Summary of Credits

	Last Year's Levy	2018	2017	Prior Levies	2016
Redemptions		\$131,845.57	\$101,443.03		\$14,324.35
Interest & Costs Collected (After Lien Execution) #3190		\$12,598.69	\$26,592.79		\$7,295.28
Abatements of Unredeemed Liens					
Liens Deeded to Municipality					
Unredeemed Liens Balance - End of Year #1110		\$87,557.17	\$28,603.60		\$4,985.44
Total Credits	\$0.00	\$232,001.43	\$156,639.42		\$26,605.07

For DRA Use Only

TAX COLLECTOR'S REPORT (MS-61)



New Hampshire
Department of
Revenue Administration

MS-61

BOW (51)

1. CERTIFY THIS FORM

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

MRIDULA

Preparer's Last Name

NAIK

Date

11-05-2020

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Mrudula Nair Town Clerk / TAX COLLECTOR

Preparer's Signature and Title

TAX INCREMENTAL FINANCE (TIF) DISTRICTS 2020

Business Corridor/Bow Junction District

Beginning Balance, July 1, 2019		\$5,804
<u>REVENUES</u>		
Tax Increment	\$273,263	
Interest on Deposits	\$989	
	<hr/>	
		\$274,252
<u>EXPENDITURES</u>		
	<hr/>	
	\$0	
	<hr/>	
Ending Balance, June 30, 2020		\$280,056
 FY2020-21 Captured Assessment		
Original District Assessment		\$76,493,879
District Assessment 4/1/2020		\$87,919,000
Captured Value		\$11,425,121
2020 Tax Rate	\$25.58	
Tax Increment Received		\$292,255
	<hr/>	
FY2020-21 Balance		\$572,310

South Bow District

Beginning Balance, July 1, 2019		\$0
<u>REVENUES</u>		
Tax Increment	\$60,742	
Interest on Deposits	\$200	
	<hr/>	
		\$60,942
<u>EXPENDITURES</u>		
	<hr/>	
	\$12,110	
	<hr/>	
Ending Balance, June 30, 2020		\$48,831
 FY2020-21 Captured Assessment		
Original District Assessment		\$14,679,753
District Assessment 4/1/2020		\$16,744,473
Captured Value		\$2,064,720
2020 Tax Rate	\$25.58	
Tax Increment Received		\$52,816
	<hr/>	
FY2020-21 Balance		\$101,647

TAX RATE CALCULATION 2020

Total Taxable Assessment	\$1,272,627,173
State Ed. Taxable Assessment	\$1,168,733,773

TOWN PORTION

Total Appropriations	\$16,910,176	<u>Percent of Total</u>
less: Town Revenues	(\$8,475,334)	
Fund Balance		
add: Overlay	\$390,396	
War Service Credits	\$225,000	
Net Appropriation (raised by taxes)	\$9,050,238	Town Rate \$7.11

SCHOOL PORTION

Net Appropriations	\$24,700,434	<u>Local School Rate</u>
Net Education Grant	(\$4,624,713)	
State Education Taxes	(\$2,214,241)	
Net Appropriation (raised by taxes)	\$17,861,480	\$14.04

STATE EDUCATION TAX PORTION

State Ed. Taxes to be raise	\$2,214,241	\$1.89	7.4%
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COUNTY PORTION

Due to County	\$3,231,486	<u>County Rate</u>
Net Appropriation (raised by tax)	<u>\$3,231,486</u>	

TAX COMMITMENT CALCULATION

Total Property Taxes Assessed	\$32,357,445	<u>Total Tax Rate</u>
less: War Service Credits	(\$225,000)	
Total Property Taxes Committed	<u>\$32,132,445</u>	\$25.58

TOWN CLERK REMITTANCE REPORT
July 1, 2019 - June 30, 2020

GENERAL FUND REVENUES COLLECTED:	FY 2020
COPIES	25.00
CERTIFIED TITLE APPLICATIONS	3,600.00
DOG FINES/FORFEITURES	2,342.00
DOG LICENSES – TOWN	6,460.00
DOG LICENSES – STATE	3,685.00
FILING FEES	10.00
FISH & GAME – TOWN	6.00
FISH & GAME - STATE	276.00
MARRIAGE LICENSES - TOWN	210.00
MARRIAGE LICENSES – STATE	1,290.00
MOTOR VEHICLE PERMITS	2,332,913.00
MUNICIPAL AGENT FEES	34,074.00
RETURNED CHECK FEE	75.00
SEWER INTEREST	255.00
SEWER RENTS RECEIVABLE	241,672.00
UNIFORM COMMERCIAL CODE FEES	2,910.00
VITAL STATISTICS RESEARCH – TOWN	1,512.00
VITAL RECORDS – STATE	1,668.00
TOTAL REMITTED TO TREASURER	2,632,983.00

Respectfully Submitted By:

Mridula Naik

Mridula Naik, Town Clerk/Tax Collector

TREASURER'S REPORT

Fiscal Year 2019-2020

<u>DESCRIPTION</u>	<u>BALANCE</u>
BEGINNING BALANCE	\$17,287,940.97
Receipts	
Town Clerk-Tax Collector Deposits	\$35,982,995.12
Other Department Deposits	\$1,679,923.08
State Grant Transfers	<u>\$756,239.30</u>
	\$38,419,157.50
Disbursements	
Payroll Paid	(\$3,802,602.67)
Invoices Paid	(\$36,769,695.96)
State Motor Vehicle Fees	(\$600,351.31)
State Vital Statistics Fees	<u>(\$4,151.95)</u>
	(\$41,176,801.89)
Other Transactions	
Interest Earned	\$162,277.95
Bank Fees	(\$439.00)
Returned Checks	<u>(\$27,404.90)</u>
	\$134,434.05
ENDING BALANCE	\$14,664,730.63

Fund Allocation

General/Misc. Funds	\$12,747,253.45
Sewer Fund	\$1,273,715.26
Water Fund	\$4,932.56
Conservation Fund	\$402,063.38
Recreation Funds	\$148,231.46
Drug Forfeiture Fund	\$1,831.82
Grant Funds	\$15,453.80
Heritage Commission Fund	\$16,679.55
Welfare Fund	\$52,679.39
300th Anniversary Fund	<u>\$1,889.96</u>
Total Funds	\$14,664,730.63

Property Tax Receipt Distribution

Due to School District	(\$11,160,294.00)
Due to Merrimack County	(\$1,099,528.00)
Town Funds	\$2,404,908.63

TRUST FUNDS



New Hampshire
Department of
Revenue Administration

2020
MS-9

Bow

Trustees

Name	Position	Term Expires
Jonathan Marvin	Chairperson	3/9/2021
Mary Beth Walz	Trustee	3/8/2022
John Caron	Trustee	3/10/2020

Ledger Summary

Number of Fund Records	170
Ledger End of Year Balance	\$7,085,932.75

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on August 20, 2020 by Jonathan Marvin on behalf of the Trustees of Trust Funds of Bow.



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance					
AREA School Capital Improvements -		3/14/2014		\$174,269.62					
Dunbarton Fees									
Type: Capital Reserve (RSA) Purpose: Capital Reserve (Other) 34/35)		How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$165,544.35	\$6,811.23	\$2,489.84	\$27.07	\$0.00	\$602.87	\$174,269.62		
Income	BOY Balance	Income	Expended						
	\$3,214.41	\$3,596.82	\$6,811.23						
						\$0.00			
Fund Name		Date Of Creation		Fund EOY Balance					
Athletic Fields and Facilities Fund		3/11/2016		\$75,753.71					
Type: Capital Reserve (RSA) Purpose: Parks/Recreation 34/35)		How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$72,243.79	\$2,677.90	\$1,082.31	\$11.78	\$0.00	\$262.07	\$75,753.71		
Income	BOY Balance	Income	Expended						
	\$1,114.39	\$1,563.51	\$2,677.90						
						\$0.00			
Fund Name		Date Of Creation		Fund EOY Balance					
Baker Trust Fund		12/11/1997		\$15,342.91					
Type: Trust Purpose: Library		How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$11,438.16	\$0.00	\$460.88	\$0.00	\$0.00	\$69.66	\$11,829.38		
Income	BOY Balance	Income	Expended						
	\$3,263.95	\$296.02	\$46.44						
						\$3,513.53			
Fund Name		Date Of Creation		Fund EOY Balance					
Barker Free Library Trust Fund		12/11/1997		\$20,915.55					
Type: Trust Purpose: Library		How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$15,435.98	\$0.00	\$621.98	\$0.00	\$0.00	\$93.99	\$15,963.97		
Income	BOY Balance	Income	Expended						
	\$4,614.77	\$399.46	\$62.65						
						\$4,951.58			
Fund Name		Date Of Creation		Fund EOY Balance					
Bow High School Capital Improvements		3/10/2000		\$110,091.71					
Type: Capital Reserve (RSA) Purpose: Capital Reserve (Other) 34/35)		How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$104,164.15	\$4,718.39	\$1,572.91	\$17.10	\$0.00	\$380.84	\$110,091.71		
Income	BOY Balance	Income	Expended						
	\$2,446.17	\$2,272.22	\$4,718.39						
						\$0.00			



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Bow School District		3/19/1992		\$1,136,766.71			
Type: Capital Reserve (RSA Purpose: Educational Purposes 34/35)				How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$684,819.51	\$437,232.60	\$18,352.39	\$179.15	\$0.00	\$3,816.94	\$1,136,766.71
Income	BOY Balance	Income	Expended				EOY Balance
	\$14,228.74	\$23,003.86	\$37,232.60				\$0.00
Fund Name		Date Of Creation		Fund EOY Balance			
Bow School District HVAC		3/15/1966		\$559,248.10			
Type: Capital Reserve (RSA Purpose: Maintenance and Repair 34/35)				How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$530,539.99	\$22,565.75	\$7,990.13	\$86.86	\$0.00	\$1,934.63	\$559,248.10
Income	BOY Balance	Income	Expended				EOY Balance
	\$11,023.22	\$11,542.53	\$22,565.75				\$0.00
Fund Name		Date Of Creation		Fund EOY Balance			
Bow School District Paving		3/10/2006		\$9,102.74			
Type: Capital Reserve (RSA Purpose: Maintenance and Repair 34/35)				How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$8,635.50	\$367.29	\$130.05	\$1.40	\$0.00	\$31.50	\$9,102.74
Income	BOY Balance	Income	Expended				EOY Balance
	\$179.42	\$187.87	\$367.29				\$0.00
Fund Name		Date Of Creation		Fund EOY Balance			
Bridge and Highway Construction		3/10/1999		\$859,557.97			
Type: Capital Reserve (RSA Purpose: Capital Reserve (Other) 34/35)				How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$724,906.50	\$155,884.73	\$12,745.17	\$158.40	\$0.00	\$34,136.83	\$859,557.97
Income	BOY Balance	Income	Expended				EOY Balance
	\$19,080.58	\$16,804.15	\$35,884.73				\$0.00
Fund Name		Date Of Creation		Fund EOY Balance			
Bridge Capital Reserve Fund		3/13/2009		\$245,644.53			
Type: Capital Reserve (RSA Purpose: Capital Reserve (Other) 34/35)				How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$233,034.78	\$9,911.79	\$3,509.59	\$38.14	\$0.00	\$849.77	\$245,644.53
Income	BOY Balance	Income	Expended				EOY Balance
	\$4,841.84	\$5,069.95	\$9,911.79				\$0.00



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Abbott		4/29/2013				\$556.39		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$423.15	\$0.00	\$30.09	\$0.00	\$0.00	\$4.55	\$448.69	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$91.40	\$19.33	\$3.03				\$107.70	
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Abbott, Harold & Virginia		10/29/1976				\$1,146.53		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$456.78	\$0.00	\$32.50	\$0.00	\$0.00	\$4.91	\$484.37	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$644.56	\$20.87	\$3.27				\$662.16	
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Alexander Enoch		3/8/1955				\$1,590.21		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$571.59	\$0.00	\$40.66	\$0.00	\$0.00	\$6.13	\$606.12	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$962.09	\$26.11	\$4.11				\$984.09	
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Alexander, Walter B		11/11/1956				\$905.12		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$342.49	\$0.00	\$24.36	\$0.00	\$0.00	\$3.68	\$363.17	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$528.75	\$15.65	\$2.45				\$541.95	
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Allbee, Hiel and Margaret		3/11/1992				\$2,670.45		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$1,373.18	\$0.00	\$97.67	\$0.00	\$0.00	\$14.76	\$1,456.09	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$1,161.47	\$62.73	\$9.84				\$1,214.36	



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Allen, George		3/8/1955		\$2,070.31			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$684.05	\$0.00	\$48.66	\$0.00	\$0.00	\$7.35	\$725.36
Income	BOY Balance	Income	Expended				EOY Balance
	\$1,318.60	\$31.25	\$4.90				\$1,344.95

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Alexander, Willaby		7/5/1957		\$904.41			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$342.49	\$0.00	\$24.36	\$0.00	\$0.00	\$3.68	\$363.17
Income	BOY Balance	Income	Expended				EOY Balance
	\$528.04	\$15.65	\$2.45				\$541.24

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Audley, Sam		10/15/2012		\$2,225.56			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,692.57	\$0.00	\$120.39	\$0.00	\$0.00	\$18.19	\$1,794.77
Income	BOY Balance	Income	Expended				EOY Balance
	\$365.60	\$77.32	\$12.13				\$430.79

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Bajkowski, Joseph		8/11/1989		\$453.60			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$228.83	\$0.00	\$16.28	\$0.00	\$0.00	\$2.46	\$242.65
Income	BOY Balance	Income	Expended				EOY Balance
	\$202.14	\$10.45	\$1.64				\$210.95

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Baker, John		5/18/1973		\$1,157.51			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$456.81	\$0.00	\$32.50	\$0.00	\$0.00	\$4.91	\$484.40
Income	BOY Balance	Income	Expended				EOY Balance
	\$655.51	\$20.87	\$3.27				\$673.11



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Bates, John and Bernice		7/23/1976				\$1,154.45		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$456.81	\$0.00	\$32.50	\$0.00	\$0.00	\$4.91	\$484.40
Income	BOY Balance	Income	Expended				EOY Balance	
		\$652.45	\$20.87	\$3.27				\$670.05
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Beckwith, Peggy		1/31/2007				\$947.49		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$600.30	\$0.00	\$42.70	\$0.00	\$0.00	\$6.45	\$636.55
Income	BOY Balance	Income	Expended				EOY Balance	
		\$287.82	\$27.42	\$4.30				\$310.94
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Bennett, May J.		3/8/1955				\$677.47		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$228.06	\$0.00	\$16.23	\$0.00	\$0.00	\$2.45	\$241.84
Income	BOY Balance	Income	Expended				EOY Balance	
		\$426.84	\$10.42	\$1.63				\$435.63
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Bickford, Martha and Fed		1/4/1960				\$1,178.65		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$456.73	\$0.00	\$32.49	\$0.00	\$0.00	\$4.91	\$484.31
Income	BOY Balance	Income	Expended				EOY Balance	
		\$676.75	\$20.86	\$3.27				\$694.34
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Blomquist, Nellie M.		7/29/1931				\$650.99		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$228.15	\$0.00	\$16.23	\$0.00	\$0.00	\$2.45	\$241.93
Income	BOY Balance	Income	Expended				EOY Balance	
		\$400.28	\$10.42	\$1.64				\$409.06



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Brown, Robert		7/12/1972		\$1,160.01			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$456.78	\$0.00	\$32.50	\$0.00	\$0.00	\$4.91	\$484.37
Income	BOY Balance	Income	Expended				EOY Balance
	\$658.04	\$20.87	\$3.27				\$675.64

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Buntin Fund		3/8/1955		\$917.81			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$319.39	\$0.00	\$22.72	\$0.00	\$0.00	\$3.43	\$338.68
Income	BOY Balance	Income	Expended				EOY Balance
	\$566.83	\$14.59	\$2.29				\$579.13

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Burbank, Alice Ordway		9/26/1960		\$859.08			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$342.62	\$0.00	\$24.38	\$0.00	\$0.00	\$3.68	\$363.32
Income	BOY Balance	Income	Expended				EOY Balance
	\$482.57	\$15.65	\$2.46				\$495.76

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Butterfield, Sabrina		3/5/2005		\$659.26			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$228.12	\$0.00	\$16.23	\$0.00	\$0.00	\$2.45	\$241.90
Income	BOY Balance	Income	Expended				EOY Balance
	\$408.57	\$10.42	\$1.63				\$417.36

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Cain, Norman & Margaret		1/31/2007		\$473.74			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$300.15	\$0.00	\$21.35	\$0.00	\$0.00	\$3.23	\$318.27
Income	BOY Balance	Income	Expended				EOY Balance
	\$143.91	\$13.71	\$2.15				\$155.47



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Chadwick, Frances		4/1/1983				\$1,732.02				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$801.20	\$0.00	\$56.99	\$0.00	\$0.00	\$8.61	\$849.58			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$851.58	\$36.60	\$5.74				\$882.44			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Chardwick, Arthus Sr.		11/30/1979				\$1,109.44				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$456.20	\$0.00	\$32.45	\$0.00	\$0.00	\$4.90	\$483.75			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$608.12	\$20.84	\$3.27				\$625.69			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Childs, Mary E. (A)		5/30/2019				\$707.91				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$227.97	\$0.00	\$16.21	\$0.00	\$0.00	\$2.45	\$241.73			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$457.40	\$10.41	\$1.63				\$466.18			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Cleveland, Barbara		5/17/1972				\$1,152.22				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$456.83	\$0.00	\$32.49	\$0.00	\$0.00	\$4.91	\$484.41			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$650.21	\$20.87	\$3.27				\$667.81			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Clough, Ann		3/3/1974				\$5,405.13				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$2,285.35	\$0.00	\$162.55	\$0.00	\$0.00	\$24.57	\$2,423.33			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$2,893.78	\$104.40	\$16.38				\$2,981.80			



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Clough, Joseph (E)		6/29/1931		\$636.95			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$228.20	\$0.00	\$16.23	\$0.00	\$0.00	\$2.45	\$241.98
Income	BOY Balance	Income	Expended				EOY Balance
	\$386.19	\$10.42	\$1.64				\$394.97

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Clough, Manley (E)		4/5/1971		\$1,163.92			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$456.78	\$0.00	\$32.50	\$0.00	\$0.00	\$4.91	\$484.37
Income	BOY Balance	Income	Expended				EOY Balance
	\$661.95	\$20.87	\$3.27				\$679.55

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Clough, Rosetta		7/24/1945		\$628.21			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$228.23	\$0.00	\$16.23	\$0.00	\$0.00	\$2.45	\$242.01
Income	BOY Balance	Income	Expended				EOY Balance
	\$377.41	\$10.43	\$1.64				\$386.20

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Colby, Clarence J.		3/8/1955		\$658.17			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$228.12	\$0.00	\$16.23	\$0.00	\$0.00	\$2.45	\$241.90
Income	BOY Balance	Income	Expended				EOY Balance
	\$407.48	\$10.42	\$1.63				\$416.27

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Colby, Enola		5/23/1941		\$662.37			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$228.12	\$0.00	\$16.23	\$0.00	\$0.00	\$2.45	\$241.90
Income	BOY Balance	Income	Expended				EOY Balance
	\$411.68	\$10.42	\$1.63				\$420.47



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Colby, Frank and Willaby		12/28/1966				\$1,285.87				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$456.37	\$0.00	\$32.46	\$0.00	\$0.00	\$4.91	\$483.92			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$784.37	\$20.85	\$3.27				\$801.95			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Colby, George		8/28/1946				\$1,194.56				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$456.68	\$0.00	\$32.48	\$0.00	\$0.00	\$4.91	\$484.25			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$692.72	\$20.86	\$3.27				\$710.31			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Colby, Herbert and Grace		2/19/1975				\$1,159.58				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$456.78	\$0.00	\$32.50	\$0.00	\$0.00	\$4.91	\$484.37			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$657.61	\$20.87	\$3.27				\$675.21			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Colby, Leonard		3/5/1955				\$1,247.97				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$456.48	\$0.00	\$32.47	\$0.00	\$0.00	\$4.91	\$484.04			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$746.35	\$20.85	\$3.27				\$763.93			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Colby, Susan		2/15/1957				\$1,227.77				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$456.57	\$0.00	\$32.47	\$0.00	\$0.00	\$4.91	\$484.13			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$726.05	\$20.86	\$3.27				\$743.64			



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Corliss, Nahan		12/1/1953						\$625.84	
Type: Trust		Purpose: Cemetery Trust (Other)						How Invested: Common Investment	
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$228.24	\$0.00	\$16.24	\$0.00	\$0.00	\$2.45	\$242.03		
Income	BOY Balance	Income	Expended					EOY Balance	
	\$375.02	\$10.43	\$1.64					\$383.81	

Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Corney, Eldon		9/9/1969						\$637.86	
Type: Trust		Purpose: Cemetery Trust (Other)						How Invested: Common Investment	
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$228.20	\$0.00	\$16.23	\$0.00	\$0.00	\$2.45	\$241.98		
Income	BOY Balance	Income	Expended					EOY Balance	
	\$387.10	\$10.42	\$1.64					\$395.88	

Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Craigie, Gordon		10/16/2002						\$401.62	
Type: Trust		Purpose: Cemetery Trust (Other)						How Invested: Common Investment	
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$229.01	\$0.00	\$16.29	\$0.00	\$0.00	\$2.46	\$242.84		
Income	BOY Balance	Income	Expended					EOY Balance	
	\$149.96	\$10.46	\$1.64					\$158.78	

Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Currier, William		12/13/1954						\$613.70	
Type: Trust		Purpose: Cemetery Trust (Other)						How Invested: Common Investment	
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$228.28	\$0.00	\$16.24	\$0.00	\$0.00	\$2.45	\$242.07		
Income	BOY Balance	Income	Expended					EOY Balance	
	\$362.84	\$10.43	\$1.64					\$371.63	

Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Danforth, Ralph & Margaret		5/19/1978						\$576.46	
Type: Trust		Purpose: Cemetery Trust (Other)						How Invested: Common Investment	
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$228.41	\$0.00	\$16.24	\$0.00	\$0.00	\$2.46	\$242.19		
Income	BOY Balance	Income	Expended					EOY Balance	
	\$325.48	\$10.43	\$1.64					\$334.27	



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Davis, John C. and Warren M.		10/6/1961				\$1,225.15		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$453.20	\$0.00	\$32.23	\$0.00	\$0.00	\$4.87	\$480.56
Income	BOY Balance	Income	Expended				EOY Balance	
		\$727.14	\$20.70	\$3.25				\$744.59
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Dow, Warren P. (A)		7/25/1931				\$653.13		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$228.15	\$0.00	\$16.23	\$0.00	\$0.00	\$2.45	\$241.93
Income	BOY Balance	Income	Expended				EOY Balance	
		\$402.42	\$10.42	\$1.64				\$411.20
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Elliot, John B. and John P.		7/1/1963				\$1,834.40		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$684.88	\$0.00	\$48.71	\$0.00	\$0.00	\$7.36	\$726.23
Income	BOY Balance	Income	Expended				EOY Balance	
		\$1,081.79	\$31.29	\$4.91				\$1,108.17
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Evans Cemetery Fund		2/1/1960				\$585.24		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$144.92	\$0.00	\$10.31	\$0.00	\$0.00	\$1.56	\$153.67
Income	BOY Balance	Income	Expended				EOY Balance	
		\$425.99	\$6.62	\$1.04				\$431.57
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Fargo, Warren		4/29/2013				\$649.11		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$493.67	\$0.00	\$35.11	\$0.00	\$0.00	\$5.31	\$523.47
Income	BOY Balance	Income	Expended				EOY Balance	
		\$106.63	\$22.55	\$3.54				\$125.64



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Flanders, Carroll W.		1/11/1954		\$1,223.07			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$456.59	\$0.00	\$32.48	\$0.00	\$0.00	\$4.91	\$484.16
Income	BOY Balance	Income	Expended				EOY Balance
	\$721.32	\$20.86	\$3.27				\$738.91

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Foote, John and Annie		1/3/1963		\$1,448.01			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$455.81	\$0.00	\$32.42	\$0.00	\$0.00	\$4.90	\$483.33
Income	BOY Balance	Income	Expended				EOY Balance
	\$947.13	\$20.82	\$3.27				\$964.68

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Frandrich, Gerda		11/5/2012		\$556.39			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$423.15	\$0.00	\$30.09	\$0.00	\$0.00	\$4.55	\$448.69
Income	BOY Balance	Income	Expended				EOY Balance
	\$91.40	\$19.33	\$3.03				\$107.70

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Furbush, Frank and Helen		6/8/1962		\$2,497.74			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$912.98	\$0.00	\$64.94	\$0.00	\$0.00	\$9.81	\$968.11
Income	BOY Balance	Income	Expended				EOY Balance
	\$1,494.46	\$41.71	\$6.54				\$1,529.63

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Gault, Andrew (a)		10/9/2005		\$738.43			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$227.84	\$0.00	\$16.21	\$0.00	\$0.00	\$2.45	\$241.60
Income	BOY Balance	Income	Expended				EOY Balance
	\$488.05	\$10.41	\$1.63				\$496.83



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Gault, D.K. and Arthur		3/8/1955				\$758.04		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$227.79	\$0.00	\$16.20	\$0.00	\$0.00	\$2.45	\$241.54
Income	BOY Balance	Income	Expended				EOY Balance	
		\$507.72	\$10.41	\$1.63				\$516.50
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Giddings, Mary J.		3/8/1955				\$1,387.50		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$456.00	\$0.00	\$32.44	\$0.00	\$0.00	\$4.90	\$483.54
Income	BOY Balance	Income	Expended				EOY Balance	
		\$886.40	\$20.83	\$3.27				\$903.96
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Gillette, James		1/31/2007				\$1,894.96		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$1,200.58	\$0.00	\$85.40	\$0.00	\$0.00	\$12.91	\$1,273.07
Income	BOY Balance	Income	Expended				EOY Balance	
		\$575.64	\$54.85	\$8.60				\$621.89
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Goley, Thomas		5/17/1972				\$223.25		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$68.35	\$0.00	\$4.86	\$0.00	\$0.00	\$0.73	\$72.48
Income	BOY Balance	Income	Expended				EOY Balance	
		\$148.14	\$3.12	\$0.49				\$150.77
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Gray, Cora		3/8/1955				\$613.69		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$228.28	\$0.00	\$16.24	\$0.00	\$0.00	\$2.45	\$242.07
Income	BOY Balance	Income	Expended				EOY Balance	
		\$362.83	\$10.43	\$1.64				\$371.62



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Green, Ann J.		3/31/1936		\$638.07			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$228.20	\$0.00	\$16.23	\$0.00	\$0.00	\$2.45	\$241.98
Income	BOY Balance	Income	Expended				EOY Balance
	\$387.31	\$10.42	\$1.64				\$396.09
Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Green, James		3/31/1936		\$638.07			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$228.20	\$0.00	\$16.23	\$0.00	\$0.00	\$2.45	\$241.98
Income	BOY Balance	Income	Expended				EOY Balance
	\$387.31	\$10.42	\$1.64				\$396.09
Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Hadley, Martin		3/8/1955		\$3,118.42			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,141.25	\$0.00	\$81.18	\$0.00	\$0.00	\$12.27	\$1,210.16
Income	BOY Balance	Income	Expended				EOY Balance
	\$1,864.30	\$52.14	\$8.18				\$1,908.26
Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Hadley's Cemetery		6/29/1931		\$710.24			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$227.94	\$0.00	\$16.21	\$0.00	\$0.00	\$2.45	\$241.70
Income	BOY Balance	Income	Expended				EOY Balance
	\$459.76	\$10.41	\$1.63				\$468.54
Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Hagen, Edith		3/8/1955		\$953.30			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$342.31	\$0.00	\$24.35	\$0.00	\$0.00	\$3.68	\$362.98
Income	BOY Balance	Income	Expended				EOY Balance
	\$577.13	\$15.64	\$2.45				\$590.32



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Hammond, Charels F.		2/21/1931				\$677.45				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$228.06	\$0.00	\$16.23	\$0.00	\$0.00	\$2.45	\$241.84			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$426.82	\$10.42	\$1.63				\$435.61			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Hammond, Everett; Low,		1/3/1963				\$1,776.46				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$685.07	\$0.00	\$48.73	\$0.00	\$0.00	\$7.36	\$726.44			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$1,023.63	\$31.30	\$4.91				\$1,050.02			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Hemphill, Abigail (E)		3/27/1935				\$489.35				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$171.11	\$0.00	\$12.17	\$0.00	\$0.00	\$1.84	\$181.44			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$301.32	\$7.82	\$1.23				\$307.91			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Hill, Howard & Suzanne		1/31/2007				\$947.49				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$600.30	\$0.00	\$42.70	\$0.00	\$0.00	\$6.45	\$636.55			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$287.82	\$27.42	\$4.30				\$310.94			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - How, Harold		11/3/1980				\$1,089.24				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$457.05	\$0.00	\$32.51	\$0.00	\$0.00	\$4.91	\$484.65			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$586.99	\$20.88	\$3.28				\$604.59			



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Hulse, Lewis		5/15/1997		\$861.29			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$457.83	\$0.00	\$32.56	\$0.00	\$0.00	\$4.92	\$485.47
Income	BOY Balance	Income	Expended				EOY Balance
	\$358.19	\$20.91	\$3.28				\$375.82

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Johnson, Addie (E)		4/3/2014		\$789.70			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$227.68	\$0.00	\$16.19	\$0.00	\$0.00	\$2.45	\$241.42
Income	BOY Balance	Income	Expended				EOY Balance
	\$539.51	\$10.40	\$1.63				\$548.28

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Kelso, James & Barbara		1/31/2007		\$1,894.96			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,200.58	\$0.00	\$85.40	\$0.00	\$0.00	\$12.91	\$1,273.07
Income	BOY Balance	Income	Expended				EOY Balance
	\$575.64	\$54.85	\$8.60				\$621.89

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Kennison, Ella B.		3/8/1955		\$657.33			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$228.12	\$0.00	\$16.23	\$0.00	\$0.00	\$2.45	\$241.90
Income	BOY Balance	Income	Expended				EOY Balance
	\$406.64	\$10.42	\$1.63				\$415.43

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Kimball, Leland		2/25/2013		\$278.20			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$211.57	\$0.00	\$15.05	\$0.00	\$0.00	\$2.27	\$224.35
Income	BOY Balance	Income	Expended				EOY Balance
	\$45.70	\$9.67	\$1.52				\$53.85



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Korek, Eva		11/20/1973				\$589.49				
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment										
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$228.37	\$0.00	\$16.24	\$0.00	\$0.00	\$2.45	\$242.16			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$338.54	\$10.43	\$1.64				\$347.33			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Lamontagne, Rober & Virginia		1/31/2007				\$947.49				
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment										
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$600.30	\$0.00	\$42.70	\$0.00	\$0.00	\$6.45	\$636.55			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$287.82	\$27.42	\$4.30				\$310.94			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Lower, Donald		1/31/2007				\$947.49				
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment										
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$600.30	\$0.00	\$42.70	\$0.00	\$0.00	\$6.45	\$636.55			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$287.82	\$27.42	\$4.30				\$310.94			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Luce, Guy		7/30/1953				\$929.20				
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment										
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$342.39	\$0.00	\$24.35	\$0.00	\$0.00	\$3.68	\$363.06			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$552.95	\$15.64	\$2.45				\$566.14			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Lund, Elizabeth		9/4/2015				\$329.48				
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment										
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$263.72	\$0.00	\$18.76	\$0.00	\$0.00	\$2.83	\$279.65			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$39.67	\$12.05	\$1.89				\$49.83			



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Lyford, Artur		8/28/1967		\$1,269.82			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$456.43	\$0.00	\$32.46	\$0.00	\$0.00	\$4.91	\$483.98
Income	BOY Balance	Income	Expended				EOY Balance
	\$768.26	\$20.85	\$3.27				\$785.84

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - May, George		3/8/1955		\$1,298.93			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$456.33	\$0.00	\$32.46	\$0.00	\$0.00	\$4.91	\$483.88
Income	BOY Balance	Income	Expended				EOY Balance
	\$797.47	\$20.85	\$3.27				\$815.05

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - McKee, Alice C.		5/14/1938		\$2,695.48			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$797.12	\$0.00	\$56.70	\$0.00	\$0.00	\$8.57	\$845.25
Income	BOY Balance	Income	Expended				EOY Balance
	\$1,819.53	\$36.41	\$5.71				\$1,850.23

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Merrill, Eldridge		11/28/1962		\$615.80			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$228.28	\$0.00	\$16.24	\$0.00	\$0.00	\$2.45	\$242.07
Income	BOY Balance	Income	Expended				EOY Balance
	\$364.94	\$10.43	\$1.64				\$373.73

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Mooers, Joyce		5/13/2013		\$370.93			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$282.10	\$0.00	\$20.06	\$0.00	\$0.00	\$3.03	\$299.13
Income	BOY Balance	Income	Expended				EOY Balance
	\$60.93	\$12.89	\$2.02				\$71.80



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Morgan, David (A)		3/16/1916				\$1,517.69		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$455.57	\$0.00	\$32.40	\$0.00	\$0.00	\$4.90	\$483.07	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$1,017.07	\$20.81	\$3.26				\$1,034.62	
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Morgan, Kirk		3/8/1955				\$504.81		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$159.54	\$0.00	\$11.34	\$0.00	\$0.00	\$1.72	\$169.16	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$329.50	\$7.29	\$1.14				\$335.65	
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Morre, Ida		8/11/1958				\$691.62		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$244.61	\$0.00	\$17.40	\$0.00	\$0.00	\$2.63	\$259.38	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$422.82	\$11.17	\$1.75				\$432.24	
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Mosbeck, Dennis		1/25/2016				\$329.48		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$263.72	\$0.00	\$18.76	\$0.00	\$0.00	\$2.83	\$279.65	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$39.67	\$12.05	\$1.89				\$49.83	
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Nebronne, Bob & Lori		1/31/2007				\$1,894.96		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$1,200.58	\$0.00	\$85.40	\$0.00	\$0.00	\$12.91	\$1,273.07	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$575.64	\$54.85	\$8.60				\$621.89	



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Nepveu, Maurice		1/31/2007		\$1,421.21			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$900.44	\$0.00	\$64.04	\$0.00	\$0.00	\$9.68	\$954.80
Income	BOY Balance	Income	Expended				EOY Balance
	\$431.73	\$41.13	\$6.45				\$466.41
Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Nesmith, W.E. (A)		11/4/1929		\$1,495.23			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$455.65	\$0.00	\$32.41	\$0.00	\$0.00	\$4.90	\$483.16
Income	BOY Balance	Income	Expended				EOY Balance
	\$994.52	\$20.82	\$3.27				\$1,012.07
Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Noeys, Eli		7/20/1983		\$1,042.63			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$457.21	\$0.00	\$32.52	\$0.00	\$0.00	\$4.91	\$484.82
Income	BOY Balance	Income	Expended				EOY Balance
	\$540.20	\$20.89	\$3.28				\$557.81
Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Noeys, Frank N.		3/24/1944		\$990.50			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$342.18	\$0.00	\$24.34	\$0.00	\$0.00	\$3.68	\$362.84
Income	BOY Balance	Income	Expended				EOY Balance
	\$614.48	\$15.63	\$2.45				\$627.66
Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Noyes, Samuel R.		3/8/1955		\$669.99			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$228.09	\$0.00	\$16.23	\$0.00	\$0.00	\$2.45	\$241.87
Income	BOY Balance	Income	Expended				EOY Balance
	\$419.33	\$10.42	\$1.63				\$428.12



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Ordway		4/29/2013						\$185.46	
Type: Trust		Purpose: Cemetery Trust (Other)						How Invested: Common Investment	
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
		\$141.05	\$0.00	\$10.03	\$0.00	\$0.00	\$1.52		\$149.56
Income	BOY Balance	Income	Expended					EOY Balance	
		\$30.47	\$6.44	\$1.01					\$35.90
Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Ordway, Elmira		4/10/1910						\$2,136.13	
Type: Trust		Purpose: Cemetery Trust (Other)						How Invested: Common Investment	
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
		\$453.44	\$0.00	\$32.26	\$0.00	\$0.00	\$4.87		\$480.83
Income	BOY Balance	Income	Expended					EOY Balance	
		\$1,637.84	\$20.71	\$3.25					\$1,655.30
Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Page and White		1/16/1947						\$3,358.42	
Type: Trust		Purpose: Cemetery Trust (Other)						How Invested: Common Investment	
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
		\$1,140.43	\$0.00	\$81.12	\$0.00	\$0.00	\$12.26		\$1,209.29
Income	BOY Balance	Income	Expended					EOY Balance	
		\$2,105.20	\$52.10	\$8.17					\$2,149.13
Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Page, Willie F. (E)		11/4/1929						\$991.20	
Type: Trust		Purpose: Cemetery Trust (Other)						How Invested: Common Investment	
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
		\$226.98	\$0.00	\$16.15	\$0.00	\$0.00	\$2.44		\$240.69
Income	BOY Balance	Income	Expended					EOY Balance	
		\$741.77	\$10.37	\$1.63					\$750.51
Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Parker and Quimby		3/8/1955						\$330.19	
Type: Trust		Purpose: Cemetery Trust (Other)						How Invested: Common Investment	
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
		\$114.07	\$0.00	\$8.11	\$0.00	\$0.00	\$1.23		\$120.95
Income	BOY Balance	Income	Expended					EOY Balance	
		\$204.85	\$5.21	\$0.82					\$209.24



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Perrigo, Susan		6/8/1962		\$973.06			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$366.55	\$0.00	\$26.07	\$0.00	\$0.00	\$3.94	\$388.68
Income	BOY Balance	Income	Expended				EOY Balance
	\$570.26	\$16.75	\$2.63				\$584.38

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Pistey, Richard		7/16/2012		\$556.39			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$423.15	\$0.00	\$30.09	\$0.00	\$0.00	\$4.55	\$448.69
Income	BOY Balance	Income	Expended				EOY Balance
	\$91.40	\$19.33	\$3.03				\$107.70

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Quinney, Alan		10/1/2015		\$1,482.61			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,186.72	\$0.00	\$84.41	\$0.00	\$0.00	\$12.76	\$1,258.37
Income	BOY Balance	Income	Expended				EOY Balance
	\$178.53	\$54.21	\$8.50				\$224.24

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Reynolds, Piexiphio		9/4/2015		\$1,647.36			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,318.58	\$0.00	\$93.79	\$0.00	\$0.00	\$14.17	\$1,398.20
Income	BOY Balance	Income	Expended				EOY Balance
	\$198.37	\$60.24	\$9.45				\$249.16

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Richards, Douglas and Laura		10/9/2015		\$329.48			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$263.72	\$0.00	\$18.76	\$0.00	\$0.00	\$2.83	\$279.65
Income	BOY Balance	Income	Expended				EOY Balance
	\$39.67	\$12.05	\$1.89				\$49.83



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - River Road Cemetery Assoc.		3/8/1955				\$5,183.86				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$2,286.10	\$0.00	\$162.61	\$0.00	\$0.00	\$24.58	\$2,424.13			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$2,671.67	\$104.44	\$16.38				\$2,759.73			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Rogers, Wallace		3/8/1955				\$632.79				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$228.23	\$0.00	\$16.23	\$0.00	\$0.00	\$2.45	\$242.01			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$381.99	\$10.43	\$1.64				\$390.78			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Rowell, Clara and John		5/24/1958				\$1,918.85				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$684.57	\$0.00	\$48.70	\$0.00	\$0.00	\$7.36	\$725.91			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$1,166.58	\$31.27	\$4.91				\$1,192.94			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Rowell, W.D. (A)		8/17/1959				\$2,833.49				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$1,142.22	\$0.00	\$81.25	\$0.00	\$0.00	\$12.28	\$1,211.19			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$1,578.31	\$52.18	\$8.19				\$1,622.30			
Fund Name		Date Of Creation				Fund EOY Balance				
Cemetery - Rowell, W.D. and Davis		8/17/1959				\$2,829.07				
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value			
	\$1,142.25	\$0.00	\$81.25	\$0.00	\$0.00	\$12.28	\$1,211.22			
Income	BOY Balance	Income	Expended				EOY Balance			
	\$1,573.86	\$52.18	\$8.19				\$1,617.85			



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Saltmarsh, Alonzo		11/18/2015						\$658.94	
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment									
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$527.43	\$0.00	\$37.52	\$0.00	\$0.00	\$5.67	\$559.28		
Income	BOY Balance	Income	Expended					EOY Balance	
	\$79.35	\$24.09	\$3.78					\$99.66	

Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Saltmarsh, Warren		3/8/1955						\$641.89	
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment									
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$228.19	\$0.00	\$16.23	\$0.00	\$0.00	\$2.45	\$241.97		
Income	BOY Balance	Income	Expended					EOY Balance	
	\$391.14	\$10.42	\$1.64					\$399.92	

Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Sampson, Adeline		3/8/1955						\$2,764.41	
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment									
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$912.06	\$0.00	\$64.88	\$0.00	\$0.00	\$9.80	\$967.14		
Income	BOY Balance	Income	Expended					EOY Balance	
	\$1,762.14	\$41.67	\$6.54					\$1,797.27	

Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Sargent, Enoch		3/8/1955						\$2,773.98	
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment									
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$912.04	\$0.00	\$64.87	\$0.00	\$0.00	\$9.80	\$967.11		
Income	BOY Balance	Income	Expended					EOY Balance	
	\$1,771.75	\$41.66	\$6.54					\$1,806.87	

Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Sargent, Simeon		3/8/1955						\$2,708.54	
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment									
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$912.26	\$0.00	\$64.88	\$0.00	\$0.00	\$9.81	\$967.33		
Income	BOY Balance	Income	Expended					EOY Balance	
	\$1,706.08	\$41.67	\$6.54					\$1,741.21	



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Saucier, Robert		1/31/2007				\$947.49		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$600.30	\$0.00	\$42.70	\$0.00	\$0.00	\$6.45	\$636.55
Income	BOY Balance	Income	Expended				EOY Balance	
		\$287.82	\$27.42	\$4.30				\$310.94
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Scribner, Betty		7/8/1982				\$534.51		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$228.57	\$0.00	\$16.26	\$0.00	\$0.00	\$2.46	\$242.37
Income	BOY Balance	Income	Expended				EOY Balance	
		\$283.34	\$10.44	\$1.64				\$292.14
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Short, Henry M.		3/8/1955				\$1,241.74		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$456.51	\$0.00	\$32.47	\$0.00	\$0.00	\$4.91	\$484.07
Income	BOY Balance	Income	Expended				EOY Balance	
		\$740.09	\$20.85	\$3.27				\$757.67
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Slavomis, Kolada		2/1/2013				\$278.20		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$211.57	\$0.00	\$15.05	\$0.00	\$0.00	\$2.27	\$224.35
Income	BOY Balance	Income	Expended				EOY Balance	
		\$45.70	\$9.67	\$1.52				\$53.85
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Stio, Peter		9/20/2000				\$825.20		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$457.95	\$0.00	\$32.57	\$0.00	\$0.00	\$4.92	\$485.60
Income	BOY Balance	Income	Expended				EOY Balance	
		\$321.96	\$20.92	\$3.28				\$339.60



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Storrs, Homes		8/12/1987						\$464.27	
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment									
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$228.80	\$0.00	\$16.28	\$0.00	\$0.00	\$2.46	\$242.62		
Income	BOY Balance	Income	Expended					EOY Balance	
	\$212.84	\$10.45	\$1.64					\$221.65	

Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Storrs, Wilma		8/12/1987						\$464.27	
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment									
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$228.80	\$0.00	\$16.28	\$0.00	\$0.00	\$2.46	\$242.62		
Income	BOY Balance	Income	Expended					EOY Balance	
	\$212.84	\$10.45	\$1.64					\$221.65	

Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Stutts, Warren & Corinee		1/31/2007						\$473.74	
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment									
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$300.15	\$0.00	\$21.35	\$0.00	\$0.00	\$3.23	\$318.27		
Income	BOY Balance	Income	Expended					EOY Balance	
	\$143.91	\$13.71	\$2.15					\$155.47	

Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Symonds, Mary E. (A)		6/26/1924						\$3,746.86	
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment									
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$1,139.09	\$0.00	\$81.02	\$0.00	\$0.00	\$12.24	\$1,207.87		
Income	BOY Balance	Income	Expended					EOY Balance	
	\$2,495.11	\$52.04	\$8.16					\$2,538.99	

Fund Name		Date Of Creation						Fund EOY Balance	
Cemetery - Upton and Kendall Lots		10/24/1953						\$1,819.01	
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment									
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value		
	\$684.93	\$0.00	\$48.72	\$0.00	\$0.00	\$7.36	\$726.29		
Income	BOY Balance	Income	Expended					EOY Balance	
	\$1,066.34	\$31.29	\$4.91					\$1,092.72	



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Upton, Sarah		4/14/2016				\$769.90		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$227.75	\$0.00	\$16.20	\$0.00	\$0.00	\$2.45	\$241.50
Income	BOY Balance	Income	Expended				EOY Balance	
		\$519.63	\$10.40	\$1.63				\$528.40
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Van Dyne, William J.		8/27/1997				\$106.98		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$57.23	\$0.00	\$4.06	\$0.00	\$0.00	\$0.62	\$60.67
Income	BOY Balance	Income	Expended				EOY Balance	
		\$44.11	\$2.61	\$0.41				\$46.31
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Walker, Peter R.		4/17/1960				\$1,151.17		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$456.83	\$0.00	\$32.49	\$0.00	\$0.00	\$4.91	\$484.41
Income	BOY Balance	Income	Expended				EOY Balance	
		\$649.16	\$20.87	\$3.27				\$666.76
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Warriner, Reuben and Eliza		10/25/1968				\$602.95		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$228.32	\$0.00	\$16.25	\$0.00	\$0.00	\$2.45	\$242.12
Income	BOY Balance	Income	Expended				EOY Balance	
		\$352.04	\$10.43	\$1.64				\$360.83
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Wheeler Wesley L. (A)		4/13/1924				\$604.89		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
		\$228.31	\$0.00	\$16.24	\$0.00	\$0.00	\$2.45	\$242.10
Income	BOY Balance	Income	Expended				EOY Balance	
		\$354.00	\$10.43	\$1.64				\$362.79



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - White, Curtis		3/8/1955		\$989.52			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$342.18	\$0.00	\$24.34	\$0.00	\$0.00	\$3.68	\$362.84
Income	BOY Balance	Income	Expended				EOY Balance
	\$613.50	\$15.63	\$2.45				\$626.68
Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - White, Glibert and Evelyn		12/15/1985		\$1,907.11			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$915.02	\$0.00	\$65.09	\$0.00	\$0.00	\$9.84	\$970.27
Income	BOY Balance	Income	Expended				EOY Balance
	\$901.60	\$41.80	\$6.56				\$936.84
Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - White, Herbert R.		2/3/1952		\$998.28			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$342.14	\$0.00	\$24.34	\$0.00	\$0.00	\$3.68	\$362.80
Income	BOY Balance	Income	Expended				EOY Balance
	\$622.30	\$15.63	\$2.45				\$635.48
Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - White, John Warren		1/6/1947		\$1,998.15			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$684.32	\$0.00	\$48.67	\$0.00	\$0.00	\$7.36	\$725.63
Income	BOY Balance	Income	Expended				EOY Balance
	\$1,246.16	\$31.26	\$4.90				\$1,272.52
Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - White, Viola		3/3/1959		\$15,013.22			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$6,329.03	\$0.00	\$450.14	\$0.00	\$0.00	\$68.11	\$6,711.06
Income	BOY Balance	Income	Expended				EOY Balance
	\$8,058.42	\$289.14	\$45.40				\$8,302.16



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - White, Will, Issac, Frank		6/25/1959				\$1,247.00		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$456.48	\$0.00	\$32.47	\$0.00	\$0.00	\$4.91	\$484.04	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$745.38	\$20.85	\$3.27				\$762.96	
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Whittemore, Lydia		4/5/1936				\$331.62		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$114.07	\$0.00	\$8.11	\$0.00	\$0.00	\$1.23	\$120.95	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$206.28	\$5.21	\$0.82				\$210.67	
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Woodbury, Ira		3/31/1936				\$638.31		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$228.20	\$0.00	\$16.23	\$0.00	\$0.00	\$2.45	\$241.98	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$387.55	\$10.42	\$1.64				\$396.33	
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Wuellenweber, Glenn		1/31/2007				\$1,894.96		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$1,200.58	\$0.00	\$85.40	\$0.00	\$0.00	\$12.91	\$1,273.07	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$575.64	\$54.85	\$8.60				\$621.89	
Fund Name		Date Of Creation				Fund EOY Balance		
Cemetery - Wuellenweber, James		1/31/2007				\$1,894.96		
Type: Trust		Purpose: Cemetery Trust (Other)				How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$1,200.58	\$0.00	\$85.40	\$0.00	\$0.00	\$12.91	\$1,273.07	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$575.64	\$54.85	\$8.60				\$621.89	



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Wuellenweber, John		1/31/2007		\$1,894.96			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,200.58	\$0.00	\$85.40	\$0.00	\$0.00	\$12.91	\$1,273.07
Income	BOY Balance	Income	Expended				EOY Balance
	\$575.64	\$54.85	\$8.60				\$621.89
Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Wuellenweber, Mary		1/31/2007		\$1,894.96			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,200.58	\$0.00	\$85.40	\$0.00	\$0.00	\$12.91	\$1,273.07
Income	BOY Balance	Income	Expended				EOY Balance
	\$575.64	\$54.85	\$8.60				\$621.89
Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery - Wuellenweber, Sally		1/31/2007		\$1,894.96			
Type: Trust Purpose: Cemetery Trust (Other) How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,200.58	\$0.00	\$85.40	\$0.00	\$0.00	\$12.91	\$1,273.07
Income	BOY Balance	Income	Expended				EOY Balance
	\$575.64	\$54.85	\$8.60				\$621.89
Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery Development Fund		3/14/2001		\$108,352.12			
Type: Capital Reserve (RSA Purpose: Cemetery Trust (Other) How Invested: Common Investment							
34/35)							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$102,500.32	\$4,661.75	\$1,548.06	\$16.82	\$0.00	\$374.83	\$108,352.12
Income	BOY Balance	Income	Expended				EOY Balance
	\$2,425.43	\$2,236.32	\$4,661.75				\$0.00
Fund Name		Date Of Creation		Fund EOY Balance			
Cemetery Perpetual Care		3/11/2003		\$129,622.96			
Type: Trust Purpose: Cemetery Perpetual Care How Invested: Common Investment							
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$109,141.96	\$6,550.00	\$5,891.46	\$0.00	\$0.00	\$711.70	\$120,871.72
Income	BOY Balance	Income	Expended				EOY Balance
	\$6,201.15	\$3,024.55	\$474.46				\$8,751.24



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation				Fund EOY Balance		
Community Building Fund		3/15/2017				\$5,353.66		
Type: Capital Reserve (RSA		Purpose: Capital Reserve (Other)				How Invested: Common Investment		
34/35)								
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$5,078.83	\$216.02	\$76.49	\$0.84	\$0.00	\$18.52	\$5,353.66	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$105.54	\$110.48	\$216.02				\$0.00	
Fund Name		Date Of Creation				Fund EOY Balance		
Fire Department Equipment		3/11/1958				\$260,917.14		
Type: Capital Reserve (RSA		Purpose: Police/Fire				How Invested: Common Investment		
34/35)								
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$211,522.33	\$46,253.55	\$3,921.23	\$46.68	\$0.00	\$826.65	\$260,917.14	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$4,331.55	\$4,922.00	\$9,253.55				\$0.00	
Fund Name		Date Of Creation				Fund EOY Balance		
Fire Trucks		3/13/1966				\$1,261,849.57		
Type: Capital Reserve (RSA		Purpose: Police/Fire				How Invested: Common Investment		
34/35)								
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$1,375,240.11	\$161,079.40	\$17,059.42	\$258.29	\$0.00	\$291,787.65	\$1,261,849.57	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$31,108.02	\$29,971.38	\$61,079.40				\$0.00	
Fund Name		Date Of Creation				Fund EOY Balance		
Health Reimbursement Expendable Fd		3/15/2017				\$222,922.50		
Type: Capital Reserve (RSA		Purpose: Hospital/Health Donation				How Invested: Common Investment		
34/35)								
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$153,032.49	\$112,649.91	\$3,496.00	\$59.29	\$0.00	\$46,315.19	\$222,922.50	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$3,645.04	\$4,111.87	\$7,756.91				\$0.00	
Fund Name		Date Of Creation				Fund EOY Balance		
Highway Construction		3/11/1958				\$0.00		
Type: Capital Reserve (RSA		Purpose: Capital Reserve (Other)				How Invested: Common Investment		
34/35)								
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	(\$36.37)	\$36.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$36.37	\$0.00	\$36.37				\$0.00	



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Land Purchase		3/8/2005		\$327,877.04			
Type: Capital Reserve (RSA Purpose: Capital Reserve (Other) 34/35)				How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$311,046.01	\$13,229.89	\$4,684.46	\$50.91	\$0.00	\$1,134.23	\$327,877.04
Income	BOY Balance	Income	Expended				EOY Balance
	\$6,462.70	\$6,767.19	\$13,229.89				\$0.00
Fund Name		Date Of Creation		Fund EOY Balance			
Library Building Maintenance Fund		3/15/2017		\$25,902.02			
Type: Capital Reserve (RSA Purpose: Maintenance and Repair 34/35)				How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$5,078.83	\$20,389.76	\$474.63	\$7.34	\$0.00	\$48.54	\$25,902.02
Income	BOY Balance	Income	Expended				EOY Balance
	\$105.54	\$284.22	\$389.76				\$0.00
Fund Name		Date Of Creation		Fund EOY Balance			
Library Emergency Repairs Expendable Tr Fd.		3/9/2005		\$26,083.70			
Type: Capital Reserve (RSA Purpose: Maintenance and Repair 34/35)				How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$16,947.35	\$8,790.29	\$414.49	\$5.38	\$0.00	\$73.81	\$26,083.70
Income	BOY Balance	Income	Expended				EOY Balance
	\$352.10	\$438.19	\$790.29				\$0.00
Fund Name		Date Of Creation		Fund EOY Balance			
Library Lower Level		3/14/2012		\$234.28			
Type: Capital Reserve (RSA Purpose: Maintenance and Repair 34/35)				How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$222.22	\$9.51	\$3.35	\$0.03	\$0.00	\$0.83	\$234.28
Income	BOY Balance	Income	Expended				EOY Balance
	\$4.64	\$4.87	\$9.51				\$0.00
Fund Name		Date Of Creation		Fund EOY Balance			
Louise Wagner Trust Fund		1/1/1987		\$4,553.72			
Type: Trust		Purpose: Scholarship		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$4,245.41	\$0.00	\$171.06	\$0.00	\$0.00	\$25.85	\$4,390.62
Income	BOY Balance	Income	Expended				EOY Balance
	\$70.47	\$109.85	\$17.22				\$163.10



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation			Fund EOY Balance		
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McNammara Scholarship Fund		6/6/1978			\$6,614.94		
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Type: Trust		Purpose: Scholarship		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$5,888.29	\$0.00	\$237.27	\$0.00	\$0.00	\$35.83	\$6,089.73
Income	BOY Balance	Income	Expended				EOY Balance
	\$396.72	\$152.39	\$23.90				\$525.21

Fund Name		Date Of Creation			Fund EOY Balance		
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Municipal Buildings and Grounds		5/10/2006			\$526,840.02		
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Type: Capital Reserve (RSA		Purpose: Maintenance and Repair			How Invested: Common Investment			
34/35)								
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$435,134.42	\$85,435.19	\$7,866.91	\$92.61	\$0.00	\$1,689.11	\$526,840.02	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$10,375.23	\$10,059.96	\$20,435.19				\$0.00	

Fund Name		Date Of Creation			Fund EOY Balance		
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Municipal Facilities Emergency Repair		3/11/2015			\$32,980.32		
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Type: Capital Reserve (RSA		Purpose: Maintenance and Repair			How Invested: Common Investment			
34/35)								
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$31,287.35	\$1,330.76	\$471.19	\$5.11	\$0.00	\$114.09	\$32,980.32	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$650.07	\$680.69	\$1,330.76				\$0.00	

Fund Name		Date Of Creation			Fund EOY Balance		
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Parks & Recreation Department		3/21/1996			\$0.00		
Equipment							

Type: Capital Reserve (RSA		Purpose: Parks/Recreation			How Invested: Common Investment			
34/35)								
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	(\$2.47)	\$2.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$2.47	\$0.00	\$2.47				\$0.00	

Fund Name		Date Of Creation			Fund EOY Balance		
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Parks & Recreation Fields & Parking		3/11/2015			\$60,040.85		
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Type: Capital Reserve (RSA		Purpose: Parks/Recreation			How Invested: Common Investment			
34/35)								
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value	
	\$40,852.12	\$18,410.16	\$941.47	\$11.97	\$0.00	\$174.87	\$60,040.85	
Income	BOY Balance	Income	Expended				EOY Balance	
	\$1,371.25	\$1,038.91	\$2,410.16				\$0.00	



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
Police Department Equipment		3/11/1970		\$75,254.98			
Type: Capital Reserve (RSA Purpose: Police/Fire 34/35)				How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$78,959.73	\$34,331.91	\$1,030.32	\$22.82	\$0.00	\$39,089.80	\$75,254.98
Income	BOY Balance	Income	Expended				EOY Balance
	\$2,453.94	\$1,877.97	\$4,331.91				\$0.00
Fund Name		Date Of Creation		Fund EOY Balance			
Private Water Well Pollution Mitigation Expendable Fund		3/11/2003		\$0.00			
Type: Capital Reserve (RSA Purpose: Capital Reserve (Other) 34/35)				How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	(\$356.08)	\$356.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$356.08	\$0.00	\$356.08				\$0.00
Fund Name		Date Of Creation		Fund EOY Balance			
Public Works Department Equipment		3/10/1959		\$602,769.03			
Type: Capital Reserve (RSA Purpose: Capital Reserve (Other) 34/35)				How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$473,828.16	\$207,525.63	\$9,106.32	\$137.16	\$0.00	\$87,828.24	\$602,769.03
Income	BOY Balance	Income	Expended				EOY Balance
	\$15,787.53	\$11,738.10	\$27,525.63				\$0.00
Fund Name		Date Of Creation		Fund EOY Balance			
Sewer System		10/9/2008		\$21,958.52			
Type: Capital Reserve (RSA Purpose: Capital Reserve (Other) 34/35)				How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$20,831.33	\$886.03	\$313.73	\$3.39	\$0.00	\$75.96	\$21,958.52
Income	BOY Balance	Income	Expended				EOY Balance
	\$432.82	\$453.21	\$886.03				\$0.00
Fund Name		Date Of Creation		Fund EOY Balance			
Unanticipated Special Education Costs		3/15/2002		\$0.00			
Type: Capital Reserve (RSA Purpose: Educational Purposes 34/35)				How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$370,807.71	\$8,136.21	(\$1,988.89)	\$1,590.64	\$0.00	\$378,545.67	\$0.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$7,704.40	\$431.81	\$8,136.21				\$0.00

EMPLOYEE WAGE SUMMARY (Calendar Year 2020)

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Abbott, Justin L	\$3,410.14	\$0.00	\$729.29	\$4,139.43
Aborn, Michael H	\$50,160.80	\$4,051.64	\$11,108.25	\$65,320.69
Aborn, Tyler J	\$47,401.60	\$3,999.28	\$4,859.80	\$56,260.68
Anderson, Jacob T	\$535.68	\$0.00	\$0.00	\$535.68
Anderson, Philip R	\$53,794.01	\$5,517.80	\$11,329.85	\$70,641.66
Anderson, Sheldon P	\$1,807.92	\$0.00	\$0.00	\$1,807.92
Andrews, Christopher R	\$31,321.27	\$1,250.93	\$1,317.86	\$33,890.06
Aucoin, Gregory D	\$66,590.86	\$10,494.42	\$5,749.98	\$82,835.26
Bain, Amy E	\$29,862.72	\$0.00	\$0.00	\$29,862.72
Bardwell, Edwin	\$123.90	\$0.00	\$0.00	\$123.90
Bazydlo, Diane R	\$62.40	\$0.00	\$0.00	\$62.40
Beaudette, Laura G	\$17,932.54	\$0.00	\$0.00	\$17,932.54
Beaulac, Craig R	\$1,173.92	\$0.00	\$300.00	\$1,473.92
Beaulieu, Tracey M	\$1,987.50	\$0.00	\$5,052.33	\$7,039.83
Benoit, Phyllis E	\$43.20	\$0.00	\$75.00	\$118.20
Berman, Eliot	\$76,129.44	\$7,267.84	\$14,304.64	\$97,701.92
Berrigan, Kimberlie A	\$0.00	\$0.00	\$94.50	\$94.50
Bilodeau, Richard R	\$34.56	\$0.00	\$0.00	\$34.56
Bitetto, Mark L.N.	\$1,362.75	\$0.00	\$603.75	\$1,966.50
Blakey, Malinda J	\$30,727.80	\$0.00	\$0.00	\$30,727.80
Blosser, Karen S	\$96.00	\$0.00	\$150.00	\$246.00
Bourbeau, Debra A	\$3,161.79	\$0.00	\$1,000.00	\$4,161.79
Bowler, John A	\$54,816.90	\$6,382.34	\$9,325.35	\$70,524.59
Brown, Gregory P	\$998.28	\$0.00	\$0.00	\$998.28
Buchanan, Robert J	\$59,943.24	\$4,262.54	\$4,379.43	\$68,585.21
Burnham, Lindsay L	\$2,290.77	\$0.00	\$0.00	\$2,290.77
Burnham, Taylor L	\$2,248.69	\$0.00	\$0.00	\$2,248.69
Butzien, Keith P	\$945.00	\$0.00	\$0.00	\$945.00
Campbell, Suzanne H	\$1,064.28	\$0.00	\$0.00	\$1,064.28
Caron, John C	\$516.36	\$0.00	\$0.00	\$516.36
Carpenter Jr., Michael J	\$67,015.47	\$19,316.90	\$5,892.54	\$92,224.91
Cepurneek, Robert A	\$45,154.00	\$3,764.87	\$842.00	\$49,760.87
Chamberlin, Chase H	\$2,311.09	\$0.00	\$0.00	\$2,311.09
Chern, Elsa	\$0.00	\$0.00	\$5,338.69	\$5,338.69
Ciminesi, Tammy E	\$48.00	\$0.00	\$75.00	\$123.00
Cleary, D R	\$0.00	\$0.00	\$2,294.32	\$2,294.32
Coady, Tyler A	\$63,390.00	\$5,694.05	\$4,125.33	\$73,209.38
Cohen, Lisa R	\$548.52	\$0.00	\$0.00	\$548.52
Comeau, Dennis R	\$62,685.04	\$8,455.31	\$15,684.20	\$86,824.55
Cote, Lucia L	\$0.00	\$0.00	\$1,032.60	\$1,032.60
Craig III, Clark A	\$54,109.10	\$6,579.46	\$8,622.75	\$69,311.31
Crowell, Krista K	\$96.00	\$0.00	\$150.00	\$246.00
Cumings, Michael F	\$1,212.68	\$0.00	\$0.00	\$1,212.68
Cutting, Nicolas R	\$1,132.80	\$0.00	\$0.00	\$1,132.80
David, Alicia C	\$8,618.07	\$0.00	\$0.00	\$8,618.07
Eastman Jr, David J	\$2,455.94	\$0.00	\$0.00	\$2,455.94

*Other includes health insurance opt-off payments, special detail pay (fully reimbursed by vendors), fire watches, and added hours not paid at OT rate.

EMPLOYEE WAGE SUMMARY (Calendar Year 2020)

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Eaton, Donald	\$1,983.49	\$0.00	\$0.00	\$1,983.49
Edmunds, Stacey F	\$75,399.49	\$5,065.80	\$3,558.57	\$84,023.86
Erickson, Jeffrey T	\$48.00	\$0.00	\$75.00	\$123.00
Espinosa, Matthew R	\$2,610.85	\$0.00	\$1,242.86	\$3,853.71
Ess, Henry JJ	\$124.80	\$0.00	\$150.00	\$274.80
Ess, Kathryn S	\$5,325.71	\$0.00	\$150.00	\$5,475.71
Fellows, Myrton H	\$40,587.63	\$3,687.12	\$912.80	\$45,187.55
Ferguson, Thomas H	\$72,614.52	\$19,742.57	\$9,905.13	\$102,262.22
Fife, Rose M	\$140.76	\$0.00	\$0.00	\$140.76
Finnegan, John M	\$21.71	\$0.00	\$0.00	\$21.71
Fuchs, Elizabeth A	\$12,003.74	\$0.00	\$0.00	\$12,003.74
Gallo, Juliana M	\$44,410.06	\$0.00	\$0.00	\$44,410.06
Gamelin, Roland A	\$2,665.32	\$0.00	\$0.00	\$2,665.32
Gardner, Jeffrey S	\$911.15	\$0.00	\$0.00	\$911.15
Garland, Robert G	\$23,684.56	\$0.00	\$0.00	\$23,684.56
Gilman, Wendy B	\$1,228.28	\$0.00	\$0.00	\$1,228.28
Girard, Corey	\$2,912.50	\$0.00	\$0.00	\$2,912.50
Goodacre, Philip J	\$60,490.56	\$9,605.12	\$13,044.28	\$83,139.96
Gourley, Dana J	\$2,498.75	\$0.00	\$0.00	\$2,498.75
Gourley, Noel R	\$30,049.68	\$4,589.73	\$0.00	\$34,639.41
Grady, Corey T	\$3,384.00	\$33.84	\$130.17	\$3,548.01
Greene, Morgan A	\$2,445.18	\$0.00	\$0.00	\$2,445.18
Greenwood-Young, Cindy L	\$18,204.77	\$0.00	\$0.00	\$18,204.77
Guerrette, Julie	\$0.00	\$0.00	\$1,064.00	\$1,064.00
Hadaway, Jill	\$134.40	\$0.00	\$150.00	\$284.40
Hague, Michael D	\$57,695.20	\$5,167.08	\$1,078.40	\$63,940.68
Harrington, Mitchell R	\$93,703.10	\$0.00	\$12,664.36	\$106,367.46
Hast, Virginia B	\$1,620.00	\$0.00	\$0.00	\$1,620.00
Hatem, James V	\$182.40	\$0.00	\$75.00	\$257.40
Hayes, Barbara A	\$35,813.57	\$0.00	\$631.50	\$36,445.07
Hayes, Scott B	\$80,372.35	\$16,463.96	\$16,261.85	\$113,098.16
Holdsworth, Amelia L	\$31,475.20	\$0.00	\$0.00	\$31,475.20
Howard, Alison K	\$4,490.04	\$0.00	\$0.00	\$4,490.04
Huard, Jamie L	\$4,622.74	\$0.00	\$0.00	\$4,622.74
Hunter, Andrew R	\$0.00	\$0.00	\$75.00	\$75.00
Hunter, Colleen S	\$1,810.26	\$0.00	\$0.00	\$1,810.26
Imse, Peter F	\$200.00	\$0.00	\$150.00	\$350.00
Ives, Timothy K	\$1,553.75	\$0.00	\$1,092.86	\$2,646.61
Judd, Harold T	\$249.99	\$0.00	\$0.00	\$249.99
Judkins, Kenneth	\$271.02	\$0.00	\$0.00	\$271.02
Katz, Rebecca A	\$48.00	\$0.00	\$75.00	\$123.00
Kehas, Alethea E	\$0.00	\$0.00	\$378.00	\$378.00
Keller, John J	\$2,843.65	\$0.00	\$210.00	\$3,053.65

*Other includes health insurance opt-off payments, special detail pay (fully reimbursed by vendors), fire watches, and added hours not paid at OT rate.

EMPLOYEE WAGE SUMMARY (Calendar Year 2020)

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Kimball, Leland	\$38,121.75	\$12,478.21	\$3,004.47	\$53,604.43
King, Delaney J	\$2,601.68	\$0.00	\$0.00	\$2,601.68
Konstantakos, Jennifer H	\$437.66	\$0.00	\$0.00	\$437.66
Koustas, Maria	\$379.55	\$0.00	\$0.00	\$379.55
Lacasse, Noah R	\$1,735.63	\$0.00	\$0.00	\$1,735.63
Lagos, Kathy J	\$52.28	\$0.00	\$0.00	\$52.28
Lambert, Keith B	\$64,119.98	\$10,031.82	\$14,917.78	\$89,069.58
Lamy, Philip T	\$69,553.04	\$26,999.29	\$28,547.52	\$125,099.85
LeBlanc, Matthew S	\$55,270.42	\$13,151.39	\$15,229.91	\$83,651.72
Lessard, Madeline	\$2,073.36	\$0.00	\$0.00	\$2,073.36
Libby, Owen S	\$2,571.32	\$0.00	\$0.00	\$2,571.32
Lind, Keri L	\$1,685.05	\$0.00	\$0.00	\$1,685.05
Lindquist, Tonia L	\$52,384.46	\$1,591.01	\$976.80	\$54,952.27
Little, Darcy E	\$45,640.77	\$5,200.52	\$870.90	\$51,712.19
Lougee, Margaret M	\$94,793.18	\$0.00	\$5,181.96	\$99,975.14
Lover, Michelle L	\$1,008.06	\$0.00	\$0.00	\$1,008.06
Lucas, Kristina L	\$0.00	\$0.00	\$3,917.30	\$3,917.30
Lutz-Blackburn, Sara A	\$1,033.50	\$0.00	\$0.00	\$1,033.50
Mahoney, Anne E	\$41,126.40	\$0.00	\$0.00	\$41,126.40
Mahoney, Dennis P	\$96.00	\$0.00	\$150.00	\$246.00
Malilay, Loren W	\$1,911.30	\$0.00	\$0.00	\$1,911.30
Mann, Sarah	\$0.00	\$0.00	\$2,918.12	\$2,918.12
Marquis, Kevin J	\$1,117.64	\$0.00	\$0.00	\$1,117.64
Marshall, Bruce J	\$1,499.97	\$0.00	\$75.00	\$1,574.97
Martin, Tamara	\$45,154.04	\$1,187.88	\$858.80	\$47,200.72
Marvin, Jonathan W	\$516.36	\$0.00	\$0.00	\$516.36
Mattice, Anne Z	\$26.22	\$0.00	\$0.00	\$26.22
Mattice, Mark E	\$1,194.30	\$0.00	\$414.29	\$1,608.59
Maurer, Grace L	\$2,346.87	\$0.00	\$0.00	\$2,346.87
McDaniel, Jennifer S	\$4,033.53	\$0.00	\$150.00	\$4,183.53
McDaniel, Lyle L	\$105.60	\$0.00	\$150.00	\$255.60
McMenimen, Danielle J	\$3,209.14	\$0.00	\$0.00	\$3,209.14
McSweeney, Madison E	\$2,290.77	\$0.00	\$0.00	\$2,290.77
Merchan, Jon P	\$2,388.95	\$0.00	\$0.00	\$2,388.95
Merrigan, Arthur	\$4,033.24	\$0.00	\$414.29	\$4,447.53
Meyer, David F	\$44,597.20	\$4,852.99	\$8,629.88	\$58,080.07
Modini, Thomas J	\$4,659.49	\$0.00	\$1,242.86	\$5,902.35
Mondello, Alicia A	\$274.47	\$0.00	\$1,286.20	\$1,560.67
Mooers, Joyce M	\$57,695.24	\$0.00	\$2,100.00	\$59,795.24
Moore, Parker D	\$113.72	\$0.00	\$0.00	\$113.72
Morrill, Brian C	\$26,324.76	\$4,141.20	\$9,341.19	\$39,807.15
Murray, Michael M	\$55,980.55	\$6,299.80	\$6,320.93	\$68,601.28
Naik, Mridula S	\$67,660.13	\$0.00	\$150.00	\$67,810.13

*Other includes health insurance opt-off payments, special detail pay (fully reimbursed by vendors), fire watches, and added hours not paid at OT rate.

EMPLOYEE WAGE SUMMARY (Calendar Year 2020)

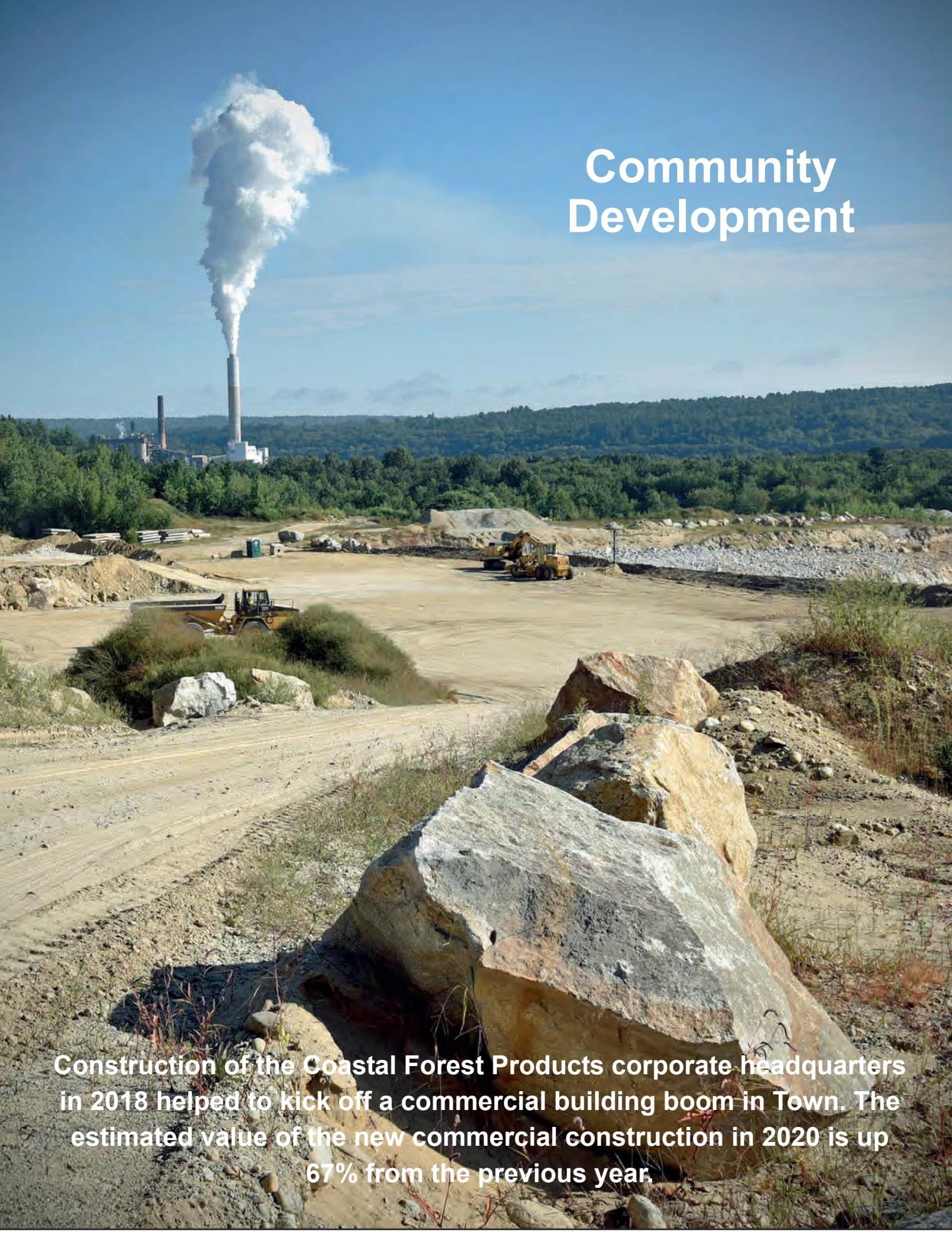
<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Nelson Jr, David C	\$51,504.52	\$15,348.36	\$10,540.17	\$77,393.05
Nelson, Aimee N	\$2,026.66	\$0.00	\$0.00	\$2,026.66
Nicolopoulos, Christopher R	\$1,749.96	\$0.00	\$75.00	\$1,824.96
Oberman, Richard F	\$2,692.48	\$0.00	\$1,242.86	\$3,935.34
Orcutt, Muriel M	\$0.00	\$0.00	\$1,992.86	\$1,992.86
Parker, Elizabeth C H	\$2,404.58	\$0.00	\$0.00	\$2,404.58
Peterson, Jacqueline C	\$129.60	\$0.00	\$150.00	\$279.60
Pike, Robert R	\$46,501.43	\$0.00	\$869.76	\$47,371.19
Piroso, Brian M	\$45,386.50	\$4,621.74	\$992.00	\$51,000.24
Porter, Lauren M	\$6,849.38	\$0.00	\$0.00	\$6,849.38
Poulin, Matthew J	\$1,749.96	\$0.00	\$75.00	\$1,824.96
Pratte, Matthew A	\$67,937.18	\$21,580.67	\$8,580.81	\$98,098.66
Puglisi, Angelo C	\$1,465.11	\$0.00	\$0.00	\$1,465.11
Ralston, Andrew S	\$2,169.87	\$0.00	\$0.00	\$2,169.87
Ralston, Jessica L	\$2,502.60	\$0.00	\$0.00	\$2,502.60
Resse, Duane A	\$44,831.60	\$3,036.40	\$821.60	\$48,689.60
Richards, Camden J	\$5,429.20	\$0.00	\$0.00	\$5,429.20
Richards, Lois A	\$32,466.16	\$0.00	\$604.24	\$33,070.40
Rider, Joseph W	\$0.00	\$0.00	\$525.00	\$525.00
Ruggles, Geoffrey B	\$95,466.38	\$0.00	\$1,766.80	\$97,233.18
Sartorelli, John R	\$144.70	\$0.00	\$0.00	\$144.70
Saunders, Danielle C	\$180.08	\$0.00	\$0.00	\$180.08
Seligman, Adam I	\$372.22	\$0.00	\$0.00	\$372.22
Shand, Mary A	\$48.00	\$0.00	\$75.00	\$123.00
Shibilia, Marc A	\$189.27	\$0.00	\$0.00	\$189.27
Shirk, Stephen D	\$502.46	\$0.00	\$0.00	\$502.46
Shuman, Janette V	\$52,240.81	\$0.00	\$7,663.26	\$59,904.07
Siegel, Jeffrey J	\$192.00	\$0.00	\$150.00	\$342.00
Skoglund, Brandon P	\$71,637.85	\$8,938.96	\$7,451.59	\$88,028.40
Smith, Karen M	\$48.00	\$0.00	\$75.00	\$123.00
Snegach, Alvina	\$43,478.40	\$412.88	\$16.40	\$43,907.68
St Pierre, Susan J	\$463.51	\$0.00	\$0.00	\$463.51
Stack, David L	\$123,402.40	\$0.00	\$2,306.10	\$125,708.50
Strong, Natalia J	\$352.80	\$0.00	\$150.00	\$502.80
Sweeney, Timothy P	\$99,627.31	\$0.00	\$1,856.00	\$101,483.31
Taylor, David L	\$0.00	\$0.00	\$1,834.00	\$1,834.00
Taylor, Matthew A	\$85,621.45	\$0.00	\$10,178.65	\$95,800.10
Titus, Beth A	\$5,217.80	\$0.00	\$150.00	\$5,367.80
Valence, Melissa A	\$577.58	\$0.00	\$726.40	\$1,303.98
Van Dyke, Michael E	\$4,771.28	\$0.00	\$1,242.86	\$6,014.14
Van Wyck, Joy L	\$326.75	\$0.00	\$0.00	\$326.75
Vecchione, Michele	\$0.00	\$0.00	\$2,239.65	\$2,239.65
Vincent, Mark E	\$96.00	\$0.00	\$0.00	\$96.00

*Other includes health insurance opt-off payments, special detail pay (fully reimbursed by vendors), fire watches, and added hours not paid at OT rate.

EMPLOYEE WAGE SUMMARY (Calendar Year 2020)

<u>Employee Name</u>	<u>Base Wages</u>	<u>Overtime</u>	<u>Other*</u>	<u>Total</u>
Vogel, Stephanie J	\$51,780.44	\$93.43	\$1,289.44	\$53,163.31
Walters, Martin T	\$76,087.80	\$0.00	\$0.00	\$76,087.80
Walz, Mary E	\$516.36	\$0.00	\$0.00	\$516.36
Wayne, Michael G	\$1,749.96	\$0.00	\$0.00	\$1,749.96
Welch-Zerba, Alexandra	\$2,524.17	\$0.00	\$0.00	\$2,524.17
Welcome, Corey A	\$45,305.21	\$3,636.89	\$842.00	\$49,784.10
Westover, Bryan L	\$59,722.49	\$1,242.36	\$8,748.86	\$69,713.71
Wombolt, Richard D	\$58,021.60	\$6,502.67	\$1,078.40	\$65,602.67
Wood, Brandon M	\$2,119.96	\$0.00	\$1,092.86	\$3,212.82
Wood, William H	\$96.76	\$0.00	\$0.00	\$96.76
Woods, Renia T	\$96.00	\$0.00	\$150.00	\$246.00

*Other includes health insurance opt-off payments, special detail pay (fully reimbursed by vendors), fire watches, and added hours not paid at OT rate.



Community Development

Construction of the Coastal Forest Products corporate headquarters in 2018 helped to kick off a commercial building boom in Town. The estimated value of the new commercial construction in 2020 is up 67% from the previous year.

Community Development

COMMUNITY DEVELOPMENT DEPARTMENT

Matt Taylor *Community Development Director*

The primary role of the Community Development Department is to assist current and future residents and tax-payers with plans to use and develop property. In that capacity, the Department advises and provides support to the Planning Board, Zoning Board of Adjustment, Business Development Commission, Board of Selectmen, and various other committees; details of those activities are described elsewhere in the Town Report. The Department reviews site plans, subdivision plans, building permits, conditional use permits, septic permits and variance and special exception applications. The Department also works on a variety of special projects with the aim of expanding the Town's commercial and industrial tax base and assists with updates to town plans and regulations.

The Community Development Department learned to adapt quickly to the new realities of 2020. Public hearings and regularly scheduled meetings continued on Zoom and were streamed live on YouTube. In-person meetings were limited with masks and social distancing. Plans were reviewed, minutes were drafted, and buildings were inspected, albeit in a very different work environment and 2020 turned out to be another year of economic growth for Bow.

I have worked here in town for about five years now, but I have lived and worked in New Hampshire for over twenty years. I look forward to continuing to meet and work with Bow residents and business owners who need help with their development projects, as well as all the citizens who volunteer their time on boards and committees. Planning for the future is everyone's job. If you would like to get involved or need help with a project, please contact me or stop by the office.

BOW BUSINESS CORRIDOR TIF ADVISORY BOARD

Don Berube, Jr. *Chair*

The Bow Business Corridor Tax Increment Finance (TIF) District Advisory Board was created in 2019 and met twice in 2020 to review the TIF plan and finances and report back to the Board of Selectmen, which administers the District. Members include Don Berube, John Fournier, Wendy Gazaway, Larry Haynes, and Selectman Matt Poulin, ex-officio. The financial statement for the District is found elsewhere in this report, but the balance at the start of the fiscal year was \$572,310. The Advisory Committee recommended to the Board of Selectmen this past year to move forward with preliminary design to extend the municipal water system north to Bow Mills and Bow Junction. The Board will continue to explore ways to extend infrastructure to the District with the underlying goal of expanding the Town's commercial/industrial tax base.

BUILDING INSPECTION

Bob Pike Building Inspector

There was a small reduction in residential construction in 2020 and the trend seems likely to run steady in the coming year. The construction industry is definitely staying on a steady path and likely to continue into the New Year.

What work needs a permit?

Some activities are exempt from building permits such as: fences less than 6'0" high, retaining walls less than 4'0" in height (unless supporting a surcharge), sidewalks, prefabricated swimming pools less than 24" deep, swings and other playground equipment accessory to one-and two-family homes.

There are some exemptions for electrical, plumbing and mechanical (HVAC) permits, typically maintenance items. It is best to assume that permits are required, unless the Building Inspector has determined that a permit is not required.

If anyone has questions about whether or not a permit is required, please call the Building Department at: 223-3973 or email: Bpike@bownh.gov or visit the Town's website at www.bownh.gov.

Permits Issued

	2018	2019	2020
New Single-Family Homes	18	21	12
Additions	20	14	23
Garages	3	9	12
Decks	9	9	13
Residential Renovations	31	28	20
Commercial New	1	4	1
Commercial Additions/Renovations	10	8	13
Electrical	86	51	61
Plumbing	25	9	13
Mechanical	89	128	123
Signs	4	12	3
Misc.	16	15	6
Demolition	3	4	5
Fire	1	0	0
Water Connection	0	2	3
Sewer Connection	0	0	0
Pools	10	6	14
Sheds	13	5	4
Basement Renovations	5	4	9
Total Permits			<u>335</u>
Total Building Permit Inspections for 2020:		<u>430</u>	

BUSINESS DEVELOPMENT COMMISSION

William Hickey, *Chairman*

MEMBERS

William Hickey, *Chairman*

Larry Haynes, *Vice Chair*

Cody Herrick, *Secretary*

Don Berube, Jr.

Michael Percy

June Branscom

Christopher Johnson

John Meissner

Wendy Gazaway

Matthew Poulin, *Selectmen Rep.*

Colleen Hunter, *Selectmen Alt.*

Success stories included:

- Conceptual design for I89, Exit 1, with a provision for direct commercial access was approved by both the Selectmen and NHDOT;
- Construction of a new signalized intersection at Route 3A and Dunklee Road is underway;
- A feasibility study for the expansion of the public water system north to Bow Mills and Bow Junction was completed;
- Another feasibility study to extend utilities between Bow and Hooksett is underway and was jointly funded by the Town of Bow and the Hooksett Village Precinct;
- A preliminary engineering design study funded by the Bow Business Corridor TIF District is underway to extend water to Bow Mills and Bow Junction;
- A brochure was developed to help market Bow's TIF Districts;
- Discussions continued with the City of Concord to share utilities, and through the Selectmen's efforts, the Concord City Council has appointed a subcommittee to explore the issue further.

The BDC normally meets on the on the first Wednesday of each month at 7:30 AM in the Municipal Building; the meetings are currently being held virtually on Zoom. Occasionally we have guest speakers, but there is always a good discussion. Many thanks go out to Bow residents, business owners, and volunteers for your continued support. The public is encouraged to attend our meetings and get involved. For additional information, please visit the Town's website.

The Bow Business Development Commission (BDC) started out as the Industrial Development Committee, which was created by Town Warrant in 1978. While its name may have changed and its membership has grown, its primary objective remains the same—to expand the Town's commercial and industrial tax base.

Like everyone, the BDC had to conduct business a little differently throughout most of 2020. Meetings were held on Zoom since last spring. In-person business visitations were put on hold, and only one virtual "Business to Business" event was held in the fall. 2020 was, however, also a year of success.

The Town continued to see steady commercial growth this past year with a number of new projects and a 67 % increase in the estimated value of commercial construction from the previous year. The BDC helped to guide this tax base expansion over the past year through collaboration on several projects.



Top row L to R: William Hickey, Larry Haynes, Chief Lougee and John Meissner, Wendy Gazaway, Matt Poulin, David Stack, Matthew Taylor, Don Berube, Jr., Mike Percy, Chris Johnson, Bryan Westover, Stanley Emanuel, and Colleen Hunter.

CENTRAL N.H. REGIONAL PLANNING COMMISSION

28 Commercial Street, Suite 3, Concord, NH 03301 • phone: (603) 226-6020 • fax: (603) 226-6023 • web: www.cnhrpc.org



CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

28 Commercial Street, Suite 3, Concord, NH 03301

phone: (603) 226-6020 fax: (603) 226-6023 web: www.cnhrpc.org

Established in accordance with state law, the Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 20 communities in Merrimack and Hillsborough Counties. Stephen Buckley (CNHRPC Executive Committee) is the Town's representative to the Commission.

CNHRPC's mission is to comply with State statute (RSA 36:47) by preparing and adopting regional land use and transportation plans and a regional housing needs assessment. CNHRPC evaluates developments of regional impact (RSA 36:54-58) and provides data, information, training, and high-quality, cost-effective services to our member communities. CNHRPC also provides technical assistance services, including zoning ordinance development, grant writing assistance, circuit rider assistance, plan review services, local master plan development, capital improvements program development and guidance, hazard mitigation planning guidance, and Planning Board process training. CNHRPC advocates for member communities and assists and encourages them in both municipal and regional endeavors.

In 2020, CNHRPC undertook the following activities in Bow and throughout the Central NH Region:

- Provided assistance to the Upper Merrimack Watershed Association related to the development of the Turkey River Restoration and Management Plan. The project began with a public kick-off meeting held in December, and is expected to be completed by mid-2021.
- Provided assistance and mapping expertise to Bow Open Spaces for the town's public trails, and maintained a database of all known trails in Bow for planning and emergency response purposes as needed.
- Continued to implement the CNHRPC Regional Brownfields Program through funding from the United States Environmental Protection Agency (EPA). For more information on brownfields and the regional Brownfields Assessment Program please visit www.cnhrpc.org/cnhrpc-brownfields-program.
- Provided coordination support to the CommuteSmart NH Program that works to support transportation demand management services and rideshare coordination across the state. Working closely with other Regional Planning Commissions and other transportation-oriented organizations, staff hosted a statewide commuter challenge, 11 Coordination Committee meetings, and continued developing the Program's suite of services. A "Bike Back to Work" campaign was created with online information and resources. Additional information on CommuteSmart New Hampshire can be found at www.commutesmarth.org.
- Participated in the development of a new NH Bicycle and Pedestrian Plan, and provided local expertise about CNHRPC communities and their needs to be incorporated in the plan. This included a list of potential bicycle and pedestrian infrastructure needs in the region.
- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). In 2020, CNHRPC held five (5) TAC meetings. The CNHRPC TAC participated in the development of the region's Long Range Transportation Plan, and began the update to the CNHRPC Transportation Improvement Program concurrently with the NHDOT 2023-2032 Ten Year Plan (TYP) Update. The CNHRPC TAC evaluated six regional project proposals as part of the TYP Update process.
- Conducted nearly 200 state and local traffic counts throughout the region as part of the regional Transportation Data Collection Program. In Bow, CNHRPC collected traffic data at six locations.
- Provided support and attended project meetings for NHDOT projects including NH 3A Corridor Improvements, I-89 Exit 1 Safety Improvements, and the I-93 Bow-Concord Improvement Project.
- Provided local mapping assistance and analysis as requested and maintained a GIS database for each municipality and the region.

For additional information, please contact the CNHRPC staff or visit us at www.cnhrpc.org. CNHRPC Commission meetings are open to the public and interested citizens are encouraged to attend.

CONSERVATION COMMISSION

Sandra Crystall, *Chairperson*

MEMBERS

Sandra Crystall, *Chairperson*
Wendy Waskin, *Vice Chairperson*
Bob Ball
Michael Hansen
Dik Dagavarian

The Bow Conservation Commission under the authority of RSA 36-A, continues to work to conserve the town's natural resources for the benefit of people, wildlife and the environment. Protection of these resources maintains the quality of our water and air, preserves common and rare species of plants and animals, provides recreational opportunities, and contributes to the rural character of the town. In addition, the Conservation Commission advises the NH Dept of Environmental Services (NHDES) on applications for projects with proposed impacts to wetlands and surface waters (under RSA 482-A).

The Conservation Commission has identified the following goals for long-term protection and management of Bow's natural resources:

- Preserve, conserve, and manage Bow's abundant natural resources to promote healthy flora and fauna and enhance the quality of life for its residents.
- Maintain and enhance the rural character of Bow through a balance of developed and undeveloped areas.
- Grow a citizen base that has awareness of the strengths and vulnerabilities of the town's natural resources.

Despite the pandemic, the commission held 13 meetings (two in-person meetings and the rest virtual) and convened or participated in four site walks to review proposed projects seeking wetland conditional use permits (CUPs) for impacts to wetlands or wetland buffers, reviewed proposed subdivisions, and reviewed progress on the Natural Resources Inventory. The Conservation Commission reviewed five applications for projects requiring NHDES wetland permits or authorization.

The timber harvest in Walker Forest that had been planned for the fall of 2019 took place in the late spring of 2020. The areas north of the log yard were harvested using a method called "patch cut" to regenerate stands of beech that were infested with the *Neonectria* beech scale leaving adjacent pines and oak to act as a seed source. The areas south of the log yard were harvested using a group selection method to remove small groups of mature red oak and white pine in areas with little or no regeneration, leaving adjacent pines and oak to again act as a seed source, as past group selection harvest in that area resulted in good oak and pine regeneration. The harvest yielded 24,475 board feet of saw logs, 48 cords of firewood and 183 tons of hardwood pulp, and about \$2,500 to the Conservation Fund.

Activities and Accomplishments

In addition to the review of applications for subdivisions and conditional use permits, the commission focused on several project areas this year.

Natural Resources Inventory: In 2019, the CC contracted with the consultant, Moosewood Ecological LLC, to conduct a Natural Resources Inventory (NRI) to improve our knowledge of the natural resources in town and develop information in support of the management of current town-owned lands and to identify other resources that may warrant protection. The NRI includes maps (both printable and a web tool) and a report that describes the natural resources



Photo by Wendy Waskin

and provides recommendations for next steps. In 2021, the Conservation Commission will hold a public meeting to review the results of the Natural Resources Inventory.

Turee Pond: In 2015, our 47-acre natural pond was identified as having the invasive variable milfoil, which likely came from boats that transported it from an area waterway. In 2016 the pond was treated with an herbicide to kill the milfoil, and in 2017 and 2018, specially trained divers harvested almost 2,000 gallons of the variable milfoil. The milfoil growth became too extensive to remove by harvesting, so in 2019, the commission, through NH Department of Environmental Services, had a contractor treat the pond with a new herbicide for milfoil that knocked it back but did not eliminate it. In 2020, a diver harvested 236 gallons of milfoil. The pond will require another herbicide treatment and diver support to manage the invasive plant. Grants from NHDES have covered some of these costs, while the majority of the costs have been paid for by the Conservation Commission from the Conservation Fund. Many thanks to Bob Ball and Dik Dagavarian for their significant time spent assisting the diver in the removal of milfoil on the pond. It was a perfect socially distanced activity!

The Conservation Commission continued monitoring the water quality of Turee Pond and inlets as part of the Volunteer Lake Assessment Program (pronounced V-LAP) sponsored by NHDES. This program assists NHDES in evaluating lake water quality and provides communities with reports on lake health. The Conservation Commission sampled the pond and inflowing streams for water quality several times between June and September 2020 using specific protocols. The water quality data collected were pH, turbidity, Secchi disk depth (water clarity), alkalinity, conductivity, chloride, nitrogen, total phosphorus and chlorophyll-a. The results have shown increased levels of phosphorus (a nutrient) as well as chloride (applied to town roads and often used with a water softener) in our surface waters. Additional sampling for chloride was conducted in streams in April, after snowmelt and elevated chloride levels were observed. For more information, visit the Conservation Commission page for Turee Pond information: <https://bownh.gov/386/Turee-Pond>.



Standing L to R: Wendy Waskin, Michael Hansen, Sandra Crystall, Dik Dagavarian and Bob Ball

The commission is grateful for donations to the town this year. The commission received monetary donations in memory of Phil Downie, a former member of the Conservation Commission who passed away in late 2019. The Conservation Commission is grateful for landowners Joan Pushee and Michael and Steven Chadwick, who donated 25 acres of land adjacent to Walker Forest in memory of Arthur and Katherine Chadwick. Arthur C. Chadwick Jr. was a Bow Selectman from 1950 through 1958.

Opportunities for Engagement

Many areas in Bow are being overtaken by invasive species that reduce habitat for native plants and animals. There are many opportunities for students or scouts to identify locations of invasive plants and assist in their removal, even on town conservation lands. Anyone seeking a conservation project is invited to contact the Conservation Commission for information about potential projects.

If you are interested in becoming a Weed Watcher to help protect Turee Pond, contact the CC about a future workshop or webinar.

The Conservation Commission maintains memberships in the NH Association of Conservation Commissions (NHACC), and the Upper Merrimack River Local Advisory Committee. These organizational memberships provide information and guidance to inform our members about new tools for the protection and management of our land, water, and wildlife. Members attended the virtual NHACC annual meeting and additional webinars.

The Conservation Fund, a specific non-lapsing fund authorized by RSA 36-A, receives monies from the Land Use Change Tax (i.e., no tax dollars). It supports specific conservation commission activities as well as land purchases. In state fiscal year 2020, the commissions Conservation Fund paid \$69,337 on the 15-year bond for the Hammond Nature Preserve. The Conservation Fund also has supported milfoil management, Turee Pond water quality sampling, and the Natural Resources Inventory. The Conservation Commission welcomes donations to the Conservation Fund for projects and future land or conservation easement purchases. Land donations may be tax deductible under section 170(c) of the Internal Revenue Code.

We are interested in increasing community engagement and welcome any residents who are interested in the protection of Bow's natural resources. The commission meets monthly on the second or third Monday of the month (the Monday before the Planning Board meeting unless it is a holiday), and the public is always welcome.

We appreciate the support of Alvina Snegach, clerk in the Community Development Department.

PLANNING BOARD

Don Berube, Jr. *Chairman*

MEMBERS

Don Berube, Jr., *Chairman*
Sandy Crystall, *Vice Chair*
Tony Reynolds, *Secretary*
Bill Oldenburg
Adam Sandahl
Willis Sloat
David Glasier, *Alternate*
Garth Orsmond, *Alternate*
Johnathan Pietrangelo, *Alternate*
Mike Wayne, *Selectmen Rep.*
Bruce Marshall, *Selectmen Alt.*

walks provide the board and other interested residents an opportunity to view properties proposed for development. The Board received sixteen new applications in 2020, compared to eighteen in 2019.

In 2020 the Board approved six site plans for three new businesses and one that was expanded, nine requests for minor modifications to site plans, one commercial and two residential subdivisions, seven conditional use permits, and four conceptual consultations. No residential site plans for new dwelling units were presented to the Planning Board in 2020. The Town issued twelve building permits for new dwelling units compared to twenty-one last year.

There were proposed fourteen zoning changes last year, which all passed, including a new Bow Mills Mixed Use District and a re-write of the Open Space Residential Development section. This year the Board has proposed several changes which appear in the Town Warrant.



From left to right: Adam Sandahl, Matthew Taylor, Sandra Crystall, Mike Wayne, Don Berube, Jr., Garth Orsmond, Tony Reynolds, Willis Sloat. Not pictured: Jonathan Pietrangelo, David Glasier, and Bruce Marshall.

The Board adopted a public safety impact fee in 2017. This year a total of \$18,038 was collected to help offset bond payments for the public safety building

The members of the Planning Board work hard for you and appreciate the continued support of the citizens of Bow. Thank you. The Board encourages every resident to participate in its efforts. I encourage citizens willing to join us to submit a volunteer application form to the Select Board.

I also wish to thank the current members of the Planning Board and former member, Allen Lindquist, who resigned after 10 years of service. Each member commits many hours to meet the challenges of planning for and managing the growth and development of the Town. In addition, I wish to thank Community Development staff for their many contributions in 2020. The members of the Planning Board work hard for you and appreciate the continued support of the citizens of Bow. Thank you. The Board encourages every resident to participate in its efforts. I encourage citizens willing to join us to submit a volunteer application form to the Select Board.

I also wish to thank the members of the Planning Board. Each member commits many hours to meet the challenges of planning for and managing the growth and development of the Town. In addition, I wish to thank Community Development staff for their many contributions in 2019.

ZONING BOARD OF ADJUSTMENT

Harry C. Hadaway, Jr. *Chairman*

MEMBERS

Harry C. Hadaway, Jr., *Chairman*

Robert W. Ives, *Vice Chairman*

Donald A. Burns, *Secretary*

Tony Reynolds

Stephen Buckley

Michael O'Neil, *Alternate*

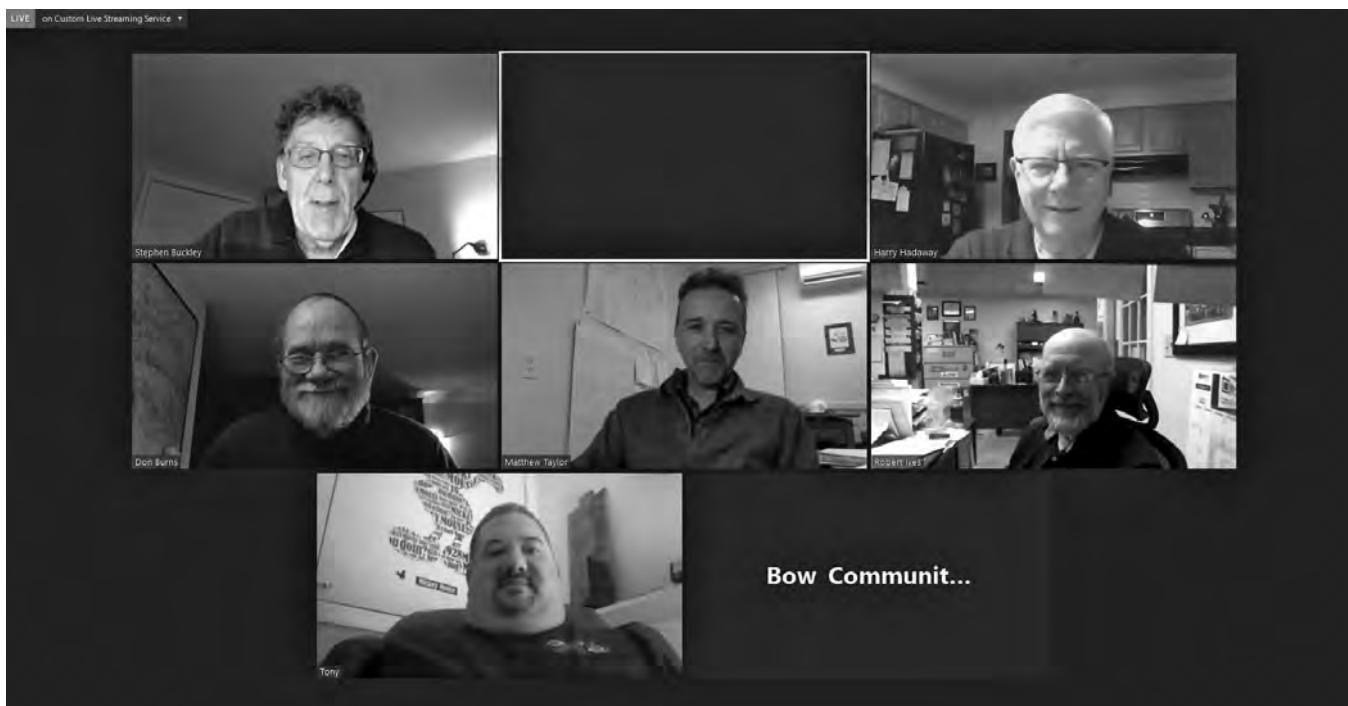
The Zoning Ordinance of the Town of Bow was first established on March 8, 1955 when the Town's voters approved Warrant Article 4 at the Town Meeting. Article XII of the newly adopted Zoning Ordinance directed the Board of Selectmen to appoint members to the Zoning Board of Adjustment (ZBA or Board) and to establish the Board's purpose. RSA 674:33 and Article 13 of the Zoning Ordinance describe the ZBA's powers, duties, and procedures.

The ZBA performs in a judicial capacity with regard to the Zoning Ordinance and hears requests for variances, special exceptions, and equitable waivers of dimensional requirements, as well as appeals from decisions

made by the Code Enforcement Officer / Building Inspector. There are also provisions for a rehearing of ZBA decisions under some circumstances.

The ZBA is a 10-member Board consisting of five regular members and five alternate members appointed by the Board of Selectmen to a 3-year term. There were some changes in the composition of the Board in 2020. Regular member Maya Dominguez has resigned. Thank you, Maya, for volunteering! The Board also welcomed a new volunteer Michael O'Neil and Alternate Steve Buckley has been appointed a regular member. New volunteers are always welcome! The Board of Selectmen reappointed Bob Ives and Don Burns to another three-year term. Elected officers remained the same as last year. There are currently four vacant positions. If you are interested in becoming a member, please complete a volunteer application form, which can be obtained at the Municipal Office or found through the Town's website (<http://www.bownh.gov>).

The ZBA meets on the third Tuesday of the month at 7:30 PM in meeting room 'C' at the Municipal Office, 10 Grandview Road and the public is always welcome and will be given the opportunity to address the Board as



From left to right: Steve Buckley, Harry Hadaway, Chair, Don Burns, Secretary, Matt Taylor (Community Development Director), Bob Ives, Vice Chair, Tony Reynolds. Photo by Eric Anderson.

cases are heard. However, keeping up with the times, in 2020 the Board began meeting via Zoom and livestreaming its meetings on YouTube. It held eight regular meetings this year. The applications are reviewed for completeness and received by Community Development Department staff. Once a complete application has been received, a public hearing is scheduled, and abutters are notified by certified mail. The Chair of the Board generally schedules a site walk prior to the public hearing. There were four site walks held in 2020. This past year the Board received seven applications for relief (one for a variance, two – for special exception, and the rest were administrative decision appeals, one of which also received a motion for a rehearing). All the special exceptions were granted, and the variance was partially granted. Three Administrative Decisions were withdrawn and the rest has been upheld.

The ZBA meeting schedule, agendas, minutes, rules of procedure, application forms, and the Zoning Ordinance can all be found on the Town's website at <http://bownh.gov/325/Zoning-Board-of-Adjustment>. In 2020, there were no updates to the ZBA Rules of Procedure.

The Board would like to thank Town officials, citizens, and business owners for their support, with special thanks to Community Development staff for their administrative support. On behalf of the Town, the Chairman extends appreciation to each and every Board Member for their commitment of time, energy, and ideas.

Culture & Recreation



Dick Stevens, longtime resident and a former Chair of the Bow Heritage Commission, presents a line drawing of the second Town House 1801-1847 to the Bow Heritage Commission and the Town on November 10, 2020 for its care and display

BOW HERITAGE COMMISSION

Eric Anderson, *Chair*

MEMBERS

Eric Anderson, *Chair*
John Meissner, *Vice Chair*
Faye Johnson, *Secretary*
Dik Dagavarian, *Treasurer*
Gary Nylen, *Past Chair*
James Dimick
David Lindquist
Susan Wheeler
Bruce Marshall, *Selectman Representative*

A Different Year - 2020

The Bow Heritage Commission continued to function as a viable organization even though its mission was impacted by a world-wide pandemic: the COVID-19. Although the Town of Bow held its annual Town Meeting as scheduled on March 10-11, 2020 the Town essentially closed its doors the following day to begin operating safely with the COVID-19 spreading into New England without a vaccine to protect the population. With the restricted use of Town facilities, social distancing, and masks

to control the spread of the virus, the Commission did not meet for several months thereafter. It was not until late in 2020 that the Commission met with masks and social distancing. The recent tradition of holding an Annual Bow Heritage Day was passed over this year with the threat of the COVID-19. However, the following reflects some of what the Commission was able to do under the new normal:

Bow Center Schoolhouse - 1894

Thanks to the support of the Department of Public Works, Tim Sweeney and his team, and the Town's Facilities Manager, Chris Andrews, drainage was installed on the north side of the structure to protect the sill and clapboards from water damage. In addition, the wood that had rotted at and below the rear door was removed and replaced with new framing and a new threshold. The windows are still in need of new glazing around

the panes to prolong their life. That is going to require additional funding and a professional window repair person to do the job correctly.

Old Town Hall - 1847

Members of the Bow Rotary Club took on a community service project of removing and replacing the wallpaper at the Old Town Hall. The wallpaper being removed was installed by the Rotary Club in the early 1990's. The Heritage Commission will be selecting a new wallpaper that the Rotary Club will then install. The ceiling has been painted. The storm windows will be reconditioned, and the aging window curtains will be replaced with new curtains. In addition, the exterior walls throughout have been newly insulated to conserve energy. The BHC is working to have the Old Town Hall listed in the NH Register of Historic Places.



L to R front row: Dik Dagavarian, Faye Johnson, Sue Wheeler, and Colleen Hunter Selectmen Rep Alt., back row L to R: David Lindquist, John Meissner, Gary Nylen, and James Dimick.

building this fall, it was noted that some of wood used in the spires on the steeple was beginning to rot as well as some bird damage was noticed. It has been recommended that rather than replacing the damaged wood with new wood, a plastic wood-like product is the preferred replacement. And finally, the shutters that were restored using State funding from the Moose Plate Program late in 2013, are now experiencing snow and ice damage from the roof. Alternatives are currently being explored to protect the shutters and windows from damage.

Town's 300th Anniversary – 2027

In looking for a meaningful project to highlight the Town's 300th Anniversary, the Bow Heritage Commission will be recommending the construction of a carriage shed at the Bow Bog Meeting House. The carriage shed would be designed and built as a replica

of the one that was sited at the left side of the Meeting House. It is shown in photographs well into the 1930's. This would end up being a multi-use facility for the storage of the handicap ramp used for special occasions, a kitchen area for the sponsorship of community events, restroom facilities, etc. A modest amount of money will be requested in the budget this year to employ the services of an architect and engineer to scope out the various options to facilitate the Town's need for storage space at the Bow Bog Meeting House.

A Commission without a Home

The Bow Heritage Commission has been without a permanent home for more than 15 years. In fact, during the past three years the BHC has not had a home at all. The Commission has met outside at the Town Gazebo and in various meeting rooms in the Municipal Building, the Department of Public Works, the Bow Community Center, and at the Baker Free Library over that time. It is envisioned that the BHC would have a place to collect, maintain, and display important documents and artifacts in a single location for the townspeople to view and appreciate the history of the Town of Bow. The Coffin Building is currently being considered as the permanent home for the Commission going forward.

Gary Nylen, Former Bow Heritage Commission Chairperson

Sadly, Gary Nylen died in December 2020. He had served as an "active" member of the BHC since 2005 (15 years). Gary was the BHC Chairperson until late in 2019, when he stepped down after serving in that position for eight years. With his leadership much was accomplished in recognizing the Town's history: the renovation of the snow roller and the cover over the roller; the renovation of the Town Pound, including the design and construction of the "gate" securing the entrance; the renovation of the foundation and steeple



Gary Nylen

of the Bow Bog Meeting House, including the restoration of the original Mary Baker Eddy donated bell in the steeple; the design and development of the BHC website, including the history of the Bow Mills and Bow Junction areas; the design, development, fundraising, and furnishing of the Henry Baker Historic Room at the Baker Free library; the drafting and production of the "Images of America – Bow" published in 2007; Hosting Bow Heritage Day events; just to name a few. Gary will be greatly missed for his knowledge of the history of Bow, and his willing to share it with anyone in a well-informed, light, and inspired way.

Longtime Resident Dick Welch

Sadly, Dick Welch died in December 2020 as well.



Dick Welch recreated a replica of the original snow roller with a few of the original parts and pieces.

Although he was not a member of the Heritage Commission, he was a dedicated friend of the BHC. He worked with the Commission to research and then build the snow roller in his workshop in 2007, that all can see and enjoy. It is located in a shelter at the Bow Center Schoolhouse in the Historic Bow Center. Dick also worked on the restoration of the Old Town Hall in the early 1990's. Dick will be greatly missed for his knowledge of the Town, and for his willingness to employ his skills to help preserve the Town's history.

Thought for the day

"What we do today will influence the history we will have to exhibit tomorrow."

BAKER FREE LIBRARY

Martin Walters *Director*

Library Mission Statement

The Baker Free Library connects people and information to expand our horizons and strengthen our community.



Expanding Horizons

Baker Free Library had an exceptional year in 2019 with highpoints in an array of metrics. That the Library was a social hub of the community was made evident by 59,000 library visits, 6,700 program participants, and 675 meetings held in our facility. The Library circulated 111,789 items including 45,254 items to children and youth in our community. Electronic resources circulated 14,757 times. By using their public library, Bow residents saved \$1,195,150. It was with this momentum that Baker Free Library anticipated an even more successful year in 2020. Unfortunately, 2020 brought with it unprecedented challenges. Due to the state of emergency resulting from COVID19, the Library closed its doors on March 17, 2020 and did not reopen until June 22, 2020. All services during that period were limited to our virtual presence in the community. The effect of COVID19 on libraries was substantial--the public library as social hub had plummeted from its height as the most visited recreational and cultural destination in America in 2019, to being one among many services that could no longer welcome patrons within its doors. Nevertheless, Baker Free Library continued to adapt to the new horizon. Drawing on the strength of our staff, the library was able to implement a robust response that saw a 200% increase in reserves being placed on materials by patrons for pick up. With the installation of a Plexiglas shield at our circulation desk, we were able to create a welcoming closed-stacks system to safely serve our patrons.

Strengthening Community

Perhaps one of the most important lessons learned in 2020 was that our key to success will always be found in our personnel. Baker Free Library staff have consistently provided patrons with an exceptional level of customer service. At the outset of 2020, we welcomed Elizabeth Fuchs as our new daytime circulation desk assistant. In order to maintain our community's expectations, Baker Free Library bolstered its human resources in November of 2020 by hiring Sara Lutz-Blackburn to fill the remaining gaps in our staffing levels. The challenges of 2020 revealed new and improved ways to achieve excellence in the workplace and highlighted the essential importance of an engaged, resilient, and skilled workforce.

The New Horizon

Even with the loss of three months, the Library experienced very positive results in 2020. Although our summer reading program could not take place in our wonderful facility, we still served 163 registered participants with over 150 circulations of our vari-



Sara Lutz-Blackburn joins Baker Free Library team in November 2020. *Photo by Eric Anderson*

ous take-home kits. The Library circulated 18,600 electronic resources and managed 12,643 patron reserves. We exceeded 2,000 followers on our social media platforms and our online catalog had 57,279 searches. Some additional statistics are listed below.

2020 will be remembered for the many challenges it brought to the Library; however, it will also be remembered for all the innovation and dedication of the Baker Free Library staff, trustees, Foundation, and Friends---a winning team.

2020 Statistics

Total Registered Patrons:.....	5,107
Size of Collection:.....	43,749
Value of Collection:.....	\$904,182
Print Circulations:	34,000
Interlibrary Loan Incoming:.....	837
Interlibrary Loan Outgoing:	1,031
Amount Saved by Patrons:	\$521,667
Program Sessions:	126
Program Participants:	2,024
Items Added:	1,928
Items Weeded:	2,380



Elizabeth Fuchs serving patrons from behind Plexiglas shield at Circulation Desk. *Photo by Eric Anderson*

BAKER FREE LIBRARY TRUSTEE REPORT

David Withers, *Chairman*

MEMBERS

David Withers, *Chair*

Eric Anderson, *Treasurer*

Jennifer Warburton, *Secretary*

Donna Deos

Bob Arnold

The Baker Free Library faced a daunting challenge in 2020, continuing into the early months of 2021, due to the COVID-19 pandemic. The Library was closed from mid-March until a limited reopening in late June. Our ability to deliver on our stated mission of connecting people and information in order to expand horizons and strengthen the Bow community required hard work and creative thinking by Library staff and volunteers. Services such as community use of the Library's beautiful meeting rooms, providing exciting programs and speakers, collaboration with the three Bow schools and the retirement community, and the use of the Library as a Passport Acceptance Agency for new passport applications were either shut down or significantly curtailed. However, Director Walters and his dedicated staff have worked tirelessly to maintain a continuously evolving collection, supporting the use of downloadable eBooks, audiobooks, music, TV series, movies and comics through Hoopla, Libby, RBDigital and Kanopy, and expand the use of the community calendar Burbio. With the Library's limited summer reopening, our patrons have been able to resume borrowing requested books and materials, sign up for appointments to use our computers and apply for passports, and do some limited browsing of new additions to our various collections, all the while maintaining a safe and welcoming space for staff and Bow residents.

Per New Hampshire library statutes and the will of Colonel Henry Baker, the Baker Free Library Board of Trustees consist of five members elected by Bow residents to oversee library management, including budget, long range planning, and staffing. The Trustees work closely with the Library Director to meet the needs and interests of Bow residents. In April, 2020, the Board welcomed newly elected Library Trustee Donna Deos, who replaced David Withers at the conclusion of his five-year term as Trustee. She joined Trustees Marc Van De Water, Chair, Eric Anderson, Treasurer, Jennifer Warburton, Secretary and Benette Pizzimenti. In July Benette resigned as a Trustee due to health reasons, and a move from Bow to Concord. Also in July, Marc resigned from the Board, as he and his family moved from Bow. Late in the summer, Bow's Board of Selectmen appointed David Withers to fill Benette's remaining term and Bob Arnold to fill Marc's term until the March, 2021 election. At October's Trustee meeting David Withers was elected as Chair, while Eric remained Treasurer and Jennifer, Secretary. Sadly, our community lost Benette Pizzimenti who passed away late in 2020. She will be missed by all who knew and worked with her.

At the close of 2020, we welcomed a new staff member to our Library team – Sara Lutz-Blackburn.

The BFL Foundation continued its much appreciated annual fundraising in 2020, and with generous donations from the community throughout the year, the endowment exceeded \$53,000 as of mid-December, 2020.

The Trustees continue to support the Library's Director and staff, as they work toward moving the Library back to being able to effectively and efficiently provide all of the services and resources that the Bow community has come to expect. Hopefully, there will be a return to normalcy for the Baker Free Library and the community it serves.

Comments and feedback about the library and its services are always welcome. The Trustees invite community input, and monthly Trustee meetings are open to the public. The Trustee meeting schedule, together with a wealth of other information and resources, are available on the Baker Free Library website <https://bowbakerfreelibrary.org>.

Make sure to take advantage of the world of resources your Library card makes available.

PARKS & RECREATION DEPARTMENT

Darcy Little, Recreation Assistant

Parks and Recreation Mission Statement

To provide a diverse recreation program for all ages with programs that include sports, fitness & the arts; to improve quality of life and build a sense of community through our activities and special events; and to help people enjoy the outdoors with our fields, trails and programs.

New Parks and Recreation Director

In June of 2019, after many years of dedicated service as Parks and Recreation Director, Cindy Rose resigned from her position. The Town of Bow conducted a search for a new Director and hired Darcy Little in February, 2020. Darcy brings with her 20 years of combined experience, working as Member Services Director with the YMCA; Recreation Director at a long-term care facility; and Manager of a Senior Center. She holds a Bachelor of Science Degree in Leisure Management and Tourism from the University of New Hampshire. Darcy has a passion for programming and planning special events and is looking forward to expanding the array of recreational opportunities for our Community.

Other Staff Changes

At the close of 2019, Parks and Recreation Program Coordinator, Anne Marie Guertin, made the decision to leave the department. Over the years, she was successful in developing countless programs appealing to all ages. With Anne Marie's departure in November, we welcomed Laura Beaudette as our new Recreation Assistant. Laura's years of experience working at Celebrating Children and also as Youth Sports Instructor for Bow Parks and Recreation make her a great asset to the department. This year, we were fortunate to hire Melissa Valence as instructor for our Safe Sitter and Safe at Home classes. She recently established our new Youth Chess Club as well. Tracey Beaulieu, our long-time Zumba Instructor, took on the role of Assistant Youth Sports Instructor this fall and Dave Taylor was hired as our Youth Tennis Instructor.



Staff L to R: Laura Beaudette, Malinda Blakey, and Darcy Little
Staff L to R: Laura Beaudette, Malinda Blakey, and Darcy Little

Department Activities

In the spring of 2020, the Coronavirus provided challenges for the Parks and Recreation Department. On March 16th, the Town of Bow made the decision to close all municipal buildings to the public and we cancelled all programs at that time. The Community Building was used as a Food Pantry, and we relocated to the lower level of the Baker Free Library to provide child care for the children of the Town's first responders. During this time, we offered virtual piano lessons, virtual dance lessons, and Virtual Zumba Classes.

This summer we successfully offered a six-week Summer Camp program for 82 campers. In addition to following strict COVID guidelines, we had to limit group sizes to a minimum of 8 campers, hire more staff to accommodate the smaller groups, arrange for additional space at the high school to keep groups separate, cancel all field trips, and modify our activity offerings to provide for social distancing.

In June, we re-opened the Community Building for instructor-led classes and slowly began to resume the programs that we could do safely during the pandemic. Although participation numbers were down as a result of COVID concerns, forty-eight programs were offered this year and enjoyed by over 1,600 participants. New programs included: All Levels Yoga, Youth Science Classes, Youth Tennis Lessons, Chess Club and Total Body on the Ball. In addition, both Pond Hockey and Archery were reintroduced again this year.

Our annual events were affected by the coronavirus as well. We had to cancel the Easter Egg Hunt, the Halloween Party and the Tree Lighting Ceremony. In lieu of the Tree Lighting Ceremony, we organized a Christmas Parade through town, and a virtual Tree Lighting that was posted to the Parks and Recreation Facebook page for people to enjoy safely from home. The Parade was a lot of fun, but we look forward to the time when we can once again plan in-person special events to bring the community together.

On behalf of the Town of Bow Parks and Recreation Department, I want to extend my gratitude to the residents of Bow for your continued support of our programs this year amidst the pandemic. I also wish to thank the Parks and Recreation staff who continue to offer quality programs while adjusting to COVID guidelines, which make it safe for our participants and I want to thank the Bow School District for the expanded use of the High School for our 2020 Summer Camp. Lastly, a big thank-you to the Board of Selectmen and all of the Town of Bow Departments who have helped us get through this difficult year.

2020 Programs

50 + Fitness
Archery
Basketball for Kindergarten
Basketball for Adults
Body Blast
Boot Camp
Bridge Club
Celebrating Children Pre School
Chakra Yoga in the Park
Chess Club
Children's Art Classes
Counselor in Training
Dance Lessons for Children
Fancy Nancy Dance Camp
Floor Hockey
Frozen Adventure Dance Camp
Gentle Yoga
Girls on the Run
Having a Ball
Lacrosse
Line Dancing
Mindful Meditation
Photography Classes



Photo courtesy of Parks and Recreation Department.

Piano Lessons
Pond Hockey
Safe at Home
Safe Sitter
Science Classes
Scrapbooking Classes
Snap Happy Photography
Soccer Pre-K/Kinder
Step it Up
Strings Lessons
Summer Camp
T-Ball
Tennis Lessons
Total Body
Track and Train
Volleyball for Adults
Yoga for Fitness
Yoga in the Park
Zumba

2020 SPECIAL EVENTS:

Scarecrows in Bow
Christmas Parade

CELEBRATING CHILDREN PRESCHOOL

Cindy Greenwood-Young *Director*

OUR STAFF

Cindy Greenwood-Young, *Director*

Alicia David, *Assistant Director & Lead Teacher*

Aimee Nelson, *Lead Teacher & Sports Day Instructor*

Keri Lind, *Lead Teacher & Sports Day Instructor*

Jessica Ralston, *Teacher Assistant*

Jennifer Konstantakos, *Teacher Assistant & Sports Day Instructor*

Michelle Lover, *Teacher Assistant*

Alexandra Welch-Zerba, *Teacher Assistant*

Loren Mailay, *Teacher Assistant & Sports Day Instructor*

Laura Beaudette, *Substitute*

Joy Van Wyck, *Substitute*

Kathy Lagos, *Substitute*

Kate Crabb, *Storyteller*

As we review this past year at the preschool, we certainly had our challenges! Celebrating Children began the year with 28 Children and a full Staff. We were excited to enter the new year with our celebrations and learning activities. Little did we know that our preschool would abruptly stop in-class learning by mid-March. A nation-wide Stay-at-Home declaration was put in place to try to combat the spread of the COVID-19 virus. The SAU67 Bow & Dunbarton School District moved all their students to remote learning at home. For the safety of our preschoolers, we made the difficult decision to close Celebrating Children.

With our students ranging in age from 3 to 5 years old, remote learning was not an option. Our Staff quickly developed a fun way to keep our students learning and engaged at home. With no lead time, our first round of Activity Learning Bags were put together, and delivered to each one of our students' homes within 2 days of our March closing. The parents and students were excited and happy to have school come to them via these Learning Activity Bags. We continued to deliver these bags with new learning activities in April and May. Deliveries were made in Bow, Dunbarton, Weare, Concord & Manchester. Getting to see the happy faces of our students from a safe, social distance and feel the love and appreciation for all our efforts was especially rewarding for our "Delivery Crew"!



Without being able to gather to have our Annual Class Night Graduation at Bow High School, our families participated in an end of the year drive through parade! The staff decorated signs and were able to cheer and say goodbye to our students and families for the summer with this fun, end of the year Graduation Parade!

With a short summer break to regroup, we began exploring reopening options for the fall. With the help of the Town Manager, Bow Recreation Director, Facilities Manager, Bow Fire Department, Bow Emergency Management Director and the NH State Child Care Licensing, we took on the task of creating new program style. Celebrating Children's



Left to Right: Cindy Greenwood-Young, Alexandra Zerba, Loren Malilay, Alicia David, Michelle Lover, Jessica Ralston. Staff Photo by Michelle H. Lahey Photography

Assistant Director, and myself developed a plan to reopen preschool following CDC Guidelines for Early Childhood Programs. All safety protocols were put in place with daily screenings for COVID-19. Keeping class sizes small would make managing protocols safer and easier. This required reinventing our multi-aged 3-day program and additional gym class at the Fieldhouse Sports Complex.

Our enrollment of 32 students for the 2020-2021 school year was greatly affected by the continuing pandemic. Many of our families made the difficult decision to keep their children home. We were able to move forward with a new schedule and limited children and staff. We opened on time in September with 15 students divided into two separate age groups. A total of seven 4/5-year-old Butterflies attend on Monday and Wednesday, with eight 3/4-year-old Caterpillars attending Tuesday and Thursday. Each group comes 2 days a week with a longer 4-hour class day. Unfortunately, we were unable to continue gym class at Fieldhouse Sports, but we look forward to resuming activities there in the future.

We are proud to say that with a great town support system, we were able to continue our preschool program. With limited enrollment comes limited resources. Our current Celebrating Children Families have been supportive not only with entrusting their children to us, but contributing to the preschool with gifts of cleaning products, school supplies and monies for classroom expenses.

Celebrating Children will be accepting Preregistrations for the 2021-2022 school year beginning Tuesday, January 19, 2021. We are planning for a return to our regular preschool schedule. For additional information, please feel free to contact us at 603 228-2214 or email at cgreenwoodyoung@bownh.gov. Celebrating Children is a Bow Recreation Program that is licensed by the State of NH Childcare Division.

This year has had its many challenges, but we have met each one with positive results. Our staff, students & parents are navigating uncharted waters with amazing grace, laughter & adaptability. The goal for this year is give each child a safe environment to attend preschool and develop their love for learning. We continue to strive to do just that!

Celebrating Children really is a family! Again, a very, special thank you to all our past and present Celebrating Children Families and Talented Staff for continuing to make the preschool such a wonderful program for our youngest citizens!

UPPER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE

As is the case with all volunteer committees and board, the Upper Merrimack River Local Advisory Committee, (known locally and affectionately as UMRLAC; pronounced Uhm'-re-lack) closed out 2020 with virtual meetings and finding ways to keep its work moving for the upper Merrimack towns and cities.

The UMRLAC was created as a one of the first local river management advisory committees in 1990, enabled in RSA 483, as part of the New Hampshire Rivers Management and Protection Program, and represents Boscawen, Bow, Canterbury, Concord, Franklin, and Northfield through its statutory duties including permit review and management plan coordination. The UMRLAC provides a voice for the upper Merrimack River towns and cities through the river's designation in the New Hampshire Rivers Management and Protection Program. The UMRLAC updates the Merrimack River Management and Implementation Plan (<http://www.merrimackriver.org/managementplan>) and coordinates the activities in it.

The reasons that the UMRLAC has been able to continue its work is that the representatives have always worked cohesively and have viewed this time of remote meetings and other work as a challenge and not an obstacle. In addition to offering insights and views into personal spaces with cats and dogs making appearances, it allows anyone to observe proceedings and participate from anywhere.

Gary Lemay acted as lead in monitoring and commenting on Federal Energy Regulatory Commission applications for Eastman Falls, Kelley's Falls, Mad River, Lakeport, Contoocook, and Lowell projects.

The UMRLAC reviewed and provided local comment on several project plans and proposals in the upper Merrimack including invasive and trash management in Concord, a crossing at the I-89 junction, a gravel operation in Boscawen, and wastewater treatment facilities upgrades in Penacook and Franklin. Gary Lemay led a process to provide comment letter formats based on the UMRLAC's permit review guidelines. The Alteration of Terrain letter is approved. Gary is now working on letters for wetlands, shoreland, and other permit applications.

The UMRLAC is represented by Mike Hansen on the Brownfields Advisory Committee administered by the Central New Hampshire Regional Planning Commission. The UMRLAC wrote a letter of support for the grant to continue the project.

All of the state's local river advisory committees have been represented by New Hampshire Senator Ruth Ward on the state Rivers Management Advisory Committee.

Stephen C. Landry and Michele L. Tremblay provided Bug Nights training to the Upper Merrimack River Local Advisory Committee. This is the same training provided at the beginning of each year's Bug Night.

The UMRLAC sponsored the New Hampshire Rivers Council's Wild & Scenic® Film Festival and the Council's projects, as well as Friends of the Northern Rail Trail.

Non-statutory or discretionary programs include a variety of studies, planning activities, and programs related to the upper Merrimack River and its watershed. The UMRLAC is working with the Upper Merrimack Watershed Association (UMWA) so that it may assume and manage its non-statutory activities including community outreach, and an informative and data-rich website. The St. Paul's School of the Upper Merrimack Monitoring Program Winter Series and Birckhead Science Lectures partnership, and in-person Upper Merrimack Monitoring Program (UMMP) Bug Nights are on pause.

The Upper Merrimack Monitoring Program, which has been working for its communities' rivers since 1994, depends on the high-quality work of over a hundred volunteers each year who monitor river and stream health on

the upper Merrimack River and its tributaries at a total of seventeen sites from Franklin to Bow. During this past summer, we were able to monitor only four sites due to the pandemic. The Franklin Waste Water Treatment Plant analyzes them at no charge to detect the presence or absence of E. coli bacteria. The resulting data are used to determine if the upper Merrimack River is safe for swimming, fishing, boating, and other recreational activities. The information is shared with municipalities and other local officials for their health officers' and other local officials' use, as well as to the State of New Hampshire and the US Congress. We hope to find a way to return to monitoring more sites in the summer of 2021. We were able to provide a system to keep volunteers isolated and safe to collect the 2020 season of macroinvertebrate samples. Some volunteers have stepped up to do "homework" to keep us on track and continue this important work.

As has been the case for many years, St. Paul's School has been the gracious host for "Bug Nights," the UMMP's educational and research program, which continues its popularity in the region with dozens of individuals volunteering their sample sorting and identification services each Wednesday evening. The commitment and quality of volunteers that participate in the UMMP cannot be overstated and is the primary reason this program has been recognized nationally for generating superior citizen science results. Over 80 volunteer citizen scientists contributed their time to the Upper Merrimack Monitoring Program. We were able to work together until mid-February and then had to suspend classroom activities to keep volunteers safe.

The UMMP work would not be possible without the generosity of all six of its municipal supporters and eleven Adopt-a-River Site Sponsors. Their support assures that the program has the resources that it needs to continue its programs. Adopt-a-River Site Sponsors include Aries Engineering, Inc., Elektrisola, Essex/Briar Hydro, Franklin Savings Bank, Franklin Wastewater Treatment Facility, Granite Shore Power, GZA Environmental, Inc., Nelson Analytical Lab, and Watts Regulator/Webster Valve.

The UMRLAC annual meeting will be postponed until January.

Please visit the UMRLAC's blog at www.MerrimackRiver.org/forum as well as its website, www.Merrimack-River.org for further information on the river, committee membership, activities, summaries from prior meetings, upcoming meeting agendas, maps, water quality data, and photographs of brave and selfless volunteers demonstrating their passion for water quality monitoring in the upper Merrimack watershed. Information is also available on Facebook and Twitter.

Normally, the UMRLAC meets on a rotating basis in its six represented communities on the second Monday of each month (except for holidays and unforeseen conflicts) at 7:00 pm. Thank you to the Towns, Cities, and other organizations in Boscawen, Bow, Canterbury, Concord, Franklin, and Northfield for graciously hosting Upper Merrimack River Local Advisory Committee meetings and for their financial support during the past year. All are welcome to attend the meetings, which are now held virtually due to the state of emergency. For further information on the UMRLAC and how to access meetings, please contact Michele Tremblay, Chair via telephone at 603.796.2615, email at UMRLAC@MerrimackRiver.org or through your representatives listed below, or visit MerrimackRiver.org.

Boscawen
Thomas Gilmore

Bow
Krista Crowell
Michael Hansen
Gary Lynn

Canterbury
Anne Dowling
Adrienne Hutchinson

Concord
Rick Chormann
Gary Lemay

At-large
Stephen C. Landry
Nita Tomaszewski (resigned)
Michele L. Tremblay

Franklin
Wayne Ives
Donna Liolis
Jeffery Perkins

Northfield
Mary Lee
Ashley Warner

UNH COOPERATIVE EXTENSION MERRIMACK COUNTY 2020

UNH Cooperative Extension serves residents in each of Merrimack County's 27 towns with diverse programming through 4-H, Nutrition Connections, Food & Agriculture, Community & Economic Development, Natural Resources, and Youth & Family Resiliency. Extension is the public outreach arm of the University of New Hampshire, bringing information and education into NH's towns, helping to make individuals, businesses, and communities more successful and keeping NH's natural resources healthy and productive.

Our Mission

UNH Cooperative Extension strengthens people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions.

Our Work for Merrimack County

Merrimack County Extension staff brings the research and knowledge of the university to county residents through hands-on workshops, site visits, conferences, phone consultations, printed materials, online resources, a statewide toll-free info line, and through strategic partnerships.

This year, UNH Cooperative Extension trained and supported 452 volunteers in Merrimack County. These volunteers contributed 21,569 hours of their time extending the reach of our programs as 4-H leaders, master gardeners, wildlife coverts, community tree stewards, water quality monitors, marine docents, and others. In addition, 2,287 volunteers completed Covid-19 Safety trainings, used by 198 organizations in New Hampshire.

Food & Agriculture: We support the county's agricultural industries, including producers of fruits, vegetables, ornamental plants, and livestock, through workshops and trainings, diagnostic services, applied research, and one-on-one consultations. This year, COVID-19 significantly changed our programming plan as producers were faced with a multitude of uncertainties with the start of the 2020 growing season just getting underway. UNH Extension acted quickly to provide a diverse and robust series of online trainings and resources, guiding producers through the many COVID-related questions that applied to their businesses, from managing crowds at u-pick farms, to shifting marketing strategies aimed at safely putting farm products in the hands of our citizens, to accessing funding streams for disrupted business operations. Extension worked diligently to provide online education to producers in NH and beyond. One example of our efforts can be viewed by visiting: <https://extension.unh.edu/resource/new-hampshire-farm-products-map>. Here you will see the results of a multi-team Extension effort to connect consumers with producers during the pandemic. Starting this spring and concluding in November 2020, Extension hosted regular NH Farmer Forums with service providers of diverse backgrounds in order to quickly and efficiently share the weekly developments in the early stages of the COVID outbreak in NH. Many of the efforts developed as a result of COVID will continue into the future as we have learned their value, even in normal times.

John Porter is semi-retired from UNH Cooperative Extension and serves as a resource statewide in the areas of farmstead layout and facility design. In Merrimack County he has collaborated with Jeremy DeLisle in helping people with designing barns and making farmsteads more efficient. A newer clientele have been those who are buying country places and wanting to set up small, part-time farms.

Natural Resources: Managing and protecting New Hampshire's natural resources is critical to our environment, quality of life, and tourism industry, as well as for current and future economic opportunities. Our natural resources team provides research, education, and stewardship throughout the state with a "boots on the ground" approach, extending state-wide programs in forestry and wildlife, natural resource development, land and water conservation, and marine fisheries. This year, 657 Merrimack County residents received one-on-one education from woodlot visits, telephone calls, and email correspondence.

At least 935 County residents participated in many educational events: emerald ash borer educational workshops, geospatial technology training (GIS), N.H. Maple, N.H. Land Trust Coalition work, Speaking for Wildlife talks, Stewardship Network, Forest Health workshops, and forest management services. This year's educational offerings were augmented by virtual meetings and webinars to comply the COVID-19 restrictions and these virtual events will continue next year. Volunteers from the N.H. Coverts project and the Natural Resource Stewards program contributed nearly 3,100 hours conserving and managing natural resources in Merrimack County.

Community and Economic Development (CED): The CED team provides programming and technical assistance to communities, businesses, and nonprofit organizations around New Hampshire. The CED team's work focuses on revitalizing main streets, retaining and growing local businesses, supporting entrepreneurs and innovators, improving quality of life, and leveraging tourism and the recreation economy. Central to the CED team's work is engaging individuals from throughout the community in developing a vision, designing an approach, and moving to action.

The CED team had a busy 2020 in Merrimack County. They played a key role revitalizing a portion of the former Beede Electric Building in Penacook and launching an 8,500 sq. ft. makerspace and shared workspace to increase entrepreneurship and innovation in the region. They worked with Northfield to launch the Foothills Foundation, an organization that plans to make the area a hub for mountain biking and recreation through collaboration, promotion, and trail building. They spearheaded a range of events to increase entrepreneurship and spur business growth, including 1 Million Cups Central NH, Twin State Innovation, the Community Changemaker Challenge, and the Connecting Entrepreneurial Communities Conference.

4-H/Youth & Family: 4-H is the youth educational program of the University of New Hampshire and Cooperative Extension. 4-H partners caring adults with youth between the ages of 5-18 who then engage in hands on educational opportunities. These members are involved in project areas based around agri-science, healthy living and civic engagement. Currently Merrimack County has close to 300 adults and youth involved in our County 4-H program and Extension supports and recognizes these volunteers and youth in their efforts and accomplishments. Members in 4-H take their learned project areas and then participate in County and State communication events, as well as fairs, where they demonstrate what they've learned. Members also have opportunities to grow further as they attend regional events where they take on larger leadership roles. 4-H members are also involved in many service learning projects, as we demonstrate, and require youth to give back to their communities. With the support of caring adults and the University, 4-H Youth Development programs provide opportunities to enable youth to develop life skills they need to become caring and contributing citizens. In 4-H, we aim to strengthen, nurture and build confident independent young people. In 4-H we grow true leaders, so that one day they can go forward to positively make a difference in the world around them.

Nutrition Connections: Nutrition Connections is a no-cost, hands-on nutrition education program that provides limited-resource families the knowledge and skills they need for better health. Despite the effects of Covid-19, in Merrimack County, 42 adults received nutrition education either in a series or a single session. Nutrition Connections also reached 232 children in local schools and Head Starts and an additional 127 in a local park and rec program. Two school districts received assistance with their school wellness committees and assistance with updating and implementing their local school wellness policies. Three schools continued implementing changes they learned from the Smarter Lunchroom Movement, a program that is dedicated to providing schools with the knowledge, motivation, and resources needed to build a lunchroom environment that makes healthy food choices the easy choice. Because the senior audience could not be reached during Covid-19, a senior newsletter was created and sent to five senior agencies and senior housing complexes. Nutrition Connections worked with three food pantries by providing resources such as recipes, taste testing, and food demos. All of these programs help participants make healthier food choices.

Youth & Family Resiliency: Melissa Lee, Field Specialist and Certified Prevention Specialist provides information, programs and training grounded in research to help young people and their families succeed and thrive, such as Youth Mental Health First Aid Training and community coalition development. Melissa is working collaboratively with schools and public health partners to increase prevention and early intervention for mental health and wellness and substance misuse in communities.

We would like to take this opportunity to thank the 14 community members from all over Merrimack County who served on our Advisory Council during the past year:

Larry Ballin, *New London*
Mindy Beltramo, *Canterbury*
Lorrie Carey, *Boscawen*
Janine Condi, *Penacook*
Ayi D'Almeida, *Concord*
Elaine Forst, *Pittsfield*

Ken Koerber, *Dunbarton*
Josh Marshall, *Boscawen*
Tim Meeh & Jill McCullough, *Canterbury*
Page Poole, *Canterbury*
Chuck & Diane Souther, *Concord*
State Rep. Werner Horn, *Franklin*

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extension.unh.edu/askunhextension
Hours: M-F 9 A.M. to 2 P.M.

Fax: 603-255-3556
extension.unh.edu/About/Merrimack-County
A wide range of information is also available at extension.unh.edu.

The University of New Hampshire is an equal opportunity educator and employer.
University of New Hampshire, U.S. Department of Agriculture and N.H. counties cooperating.



Public Works



The Dunklee Road Bridge originally washed out during the flood of May 15, 2006. Because the replacement began to fail, it was again replaced in 2020

Public Works

DEPARTMENT OF PUBLIC WORKS

Timothy Sweeney *Director*

In the year 2020, the Public Works Department assisted in managing a multiple array of projects, services, requests, and concerns. Even though it seemed to be a mild winter season, it has been more common that each winter season starts out with multiple freezing rain and/or sleet events and freeze and thaw cycles that causes more destruction to our road systems annually. We experienced many winter events in January, February, and March, that required trucks to be deployed to plow, salt, and sand the roads. Ice skating was back on the Town Pond and maintaining a clean skating pond was a challenge with the many temperature changes.

In mid-March, COVID-19 took hold of the Town of Bow Community. Many restrictions were implemented but throughout the pandemic, the Department of Public Works remained on the job. No Public Works employee has called out sick from work for COVID-19. In mid-April, Chip Craig was promoted to Highway Manager. Throughout the spring and summer, our road crew accomplished many drainage repairs all over Town. Catch basins were cleaned, culverts were replaced or repaired. We paved approximately 3.9 miles of the following roadways:

2020 Paving Plan (1" shim – 1" overlay Asphalt

Eastview Drive 1161'	.....	325 Tons
Bent Road 343'	.....	96 Tons
Shaw Divide 1219'	.....	350 Tons
Hooksett Turnpike (across Clinton) 1531'	.....	450 Tons
Audley Divide 2217' Reclaim -5,500 Sq. Yds. (2.5 " Base , 1.5" Top Asphalt)	.....	1,300 Tons
Buckingham Dr 4540'	.....	1,300 Tons
Windsor Dr 1731'	.....	500 Tons
Blevens Dr 818'	.....	250 Tons
Arrowhead Dr 2259'	.....	650 Tons
Branch Londonderry E 3379'	.....	950 Tons
Wilson Meadow 1462'	.....	<u>425 Tons</u>
Total.....	.....	6,600 Tons

The summer season was one of the driest on record. We were still in extreme drought into December 2020. Because of COVID-19 the fields did not get much use, but this made the regrading and hydro seeding of Hanson Park possible without causing undue hardship for the sports teams. The irrigation system worked effectively, and all the fields were able to stay green.

We enjoyed helping multiple groups, organizations and committees that needed our assistance, to make their projects go smooth. A few projects to recognize are the local, state, and national elections. We worked on setup, signage, traffic control, and cleanup at the Community Center. At Rotary Park we fixed the damaged irrigation system. We were able to save the Town over \$10,000 by fixing a well, by pulling the broken pump, and replacing it, at Hanson Park with the kind generosity and assistance of past well driller, Mr. Glenn Greenly.



Department of Public Works employees L to R Duane Resse, Mike Hague, Dave Meyer, Rick Wombolt, Bob Cepurneek, Tim Sweeney, Brian Piroso, Chip Craig, Tyler Aborn, Lois Richards, and Mike Aborn. Not pictured, Corey Welcome, Phil Anderson, Seasonal Employees: Dana Gourley and Camden Richards. *Photo by Eric Anderson.*

We coordinated with Dignified Cemetery Services for a total of 26 burials: 19 for Evans Cemetery, and 7 for Alexander Cemetery. There was only one burial attributed to a COVID-19 patient. The Crew helped with trimming of the trees and leaf blowing. We completed an extensive clean-up of all Christmas decorations starting in March and completed in early April. In May, for Memorial Day, we supplied all the small flags and veteran markers. Because of COVID-19 the Boy Scouts of America had individual families place the flags on the veteran's graves.

Every Christmas season we hang up wreaths on the Town buildings and "Welcome to Bow" signs. Even COVID-19 did not stop this tradition in 2020. The weekend snowstorm of December 5, 2020 and December 6, 2020 dumped over 6+ inches of heavy wet snow causing many power outages, and unsafe driving conditions. Another winter snowstorm, on Thursday, December 17, 2021 deposited over 2+ feet of fluffy white snow to add a festive touch before Christmas and New Year's Day. But it was not to be a beautiful white Christmas, mother nature gave us another curve ball. We received 2 inches of cold rain, washing away most of the snow and leaving drainage issues as the rivers and streams were filled to the brim, however, we were no longer in a drought.

Fleet Management was able to keep the Town's Police cars, Fire vehicles and DPW trucks/snowplows inspected, running and always ready. It is no easy feat to troubleshoot the ever-changing complex technology of vehicles. Along with their dedication to drawing up specifications for purchasing the proper vehicles for all Town departments and community needs. In lieu of purchasing a new 10-wheel truck cab and chassis, DPW took possession of the 2002 International, model 2674 truck with 22,000 miles that served as an engine for the Bow Fire Department. This fire truck will be retrofitted with all necessary equipment to be used as a dump truck/plow truck. The installation will be done in our shop for a substantial savings.

The Bow Public Works Department would like to thank all the residents of Bow, the Town Manager, the Selectmen's Office and all other departments for their support and assistance during the past year.

BUILDINGS AND FACILITIES DEPARTMENT

Chris Andrews Manager

The Building and Facilities gained a second employee when the Town's custodian (Myrton Fellows) was transferred from the Department of Public Works to the Buildings and Facilities Department. This has benefited the Town with several efficiencies, and has allowed the Department to undertake several additional projects in house, rather than rely on outside contractors. Two such projects were rehabbing the ramp at the municipal building, and building a new fence at the Safety Center to better convey public access points.



L to R: Myrton Fellows and Chris Andrews.

The budget being proposed shows an increase in part due to the additional employee and a Department request for a vehicle. Currently both employees utilize their own vehicles for work, carrying equipment and supplies.

The requested budget also builds off the work completed the previous twelve months to better understand the true cost of maintenance of our buildings. Working with the Finance Director we've developed a budget which better defines contractual obligation for such things as fire alarm monitoring, HVAC yearly inspections, pest control etc. Based on historical findings and projection we have a modest maintenance budget for each building and new this year a projects timeline. The projects timeline is for items that we feel, we should undertake for repairs or other improvements, to enhance the facility.

There were several notable projects undertaken this past year:

Old Town Hall

The walls were insulated with dense pack cellulose and additional loose cellulose was added to the attic. This building relies on heat pump technology to heat and cool, adding insulation will add to the efficiency to take advantage of the technology being utilized.

As part of the Rotary Club's fiftieth anniversary, the club offered to update the interior meeting hall. Club members removed the old wall paper, a painstaking and detailed process to preserve the underlying plaster and lath original to the building. A contractor specializing in plaster repair was enlisted to repair cracks prior to the new wall covering being installed. Special thanks goes to Judith Goodnow and her team of volunteers.

Department of Public Works

We continued a multi-year plan of fixing the lower exterior of the original skirt wall, as the metal that comes in contact with the ground is rotted. We also expended funds not budgeted to replace the burners in both of the propane hot air furnaces, that are utilized in heating the vehicle storage and shop areas.

Safety Center

The long anticipated installation of the solar panels was completed. We also undertook a major repair to the backup generator, which was not anticipated. Special thanks to Rick Wombolt, the Town's Fleet Manager, he was able to work with the dealer/vendor to find an alternative funding mechanism which saved the Town thousands of dollars.

The Community Center

The Parks and Recreation Department office was renovated to allow for better social distancing due to Covid-19 requirements. As a result, we have a better working environment for employees, and the public.

Several other projects were undertaken to comply with recommendations that will enable the Town to utilize the building for several more years. Most notable of these were sealing the damaged asbestos panels in the old fire station, replacing the kitchen exhaust hood, and mapping the electrical circuits.

Much of my time starting in March of 2020 when COVID-19 hit, until the end of August 2020, was spent meeting the needs of the Town's employees to keep them safe at work, which allowed for the organized reopening of Town facilities to the public.

Many of our visitors to the Clerk's Office, Community Development and the Library have seen the protective screens. Realizing that these would be in place for many months we wanted to have something that would not be overly obtrusive in appearance. The funds for these were provided for in federal grants. Not so obvious was the stocking of protective supplies. In March the Buildings and Facilities Manager was briefly reassigned to the Town's Emergency Operations Center (EOC), which enabled the Town to get a jump on ordering supplies. In working with the other EOC participants, we were able to develop policies and procedures, and most importantly, training for our employees on disinfecting their work spaces.

I am extremely proud to work alongside the other Department Heads and Employees of the Town of Bow. We are large enough to be separated, but as a team we have the flexibility required, to work with efficiency, and to be financially responsible, and this has been outstanding. Although highlighted during the earliest days of the pandemic, teamwork is a daily occurrence, and I would like to offer my sincerest appreciation of the Department of Public works for lending a hand, or equipment when needed, which results in a financial savings to the taxpayers.



Parks and Recreation Office. Photo credit Chris Andrews.

DRINKING WATER PROTECTION COMMITTEE

Cynthia Klevens *Chair*

MEMBERS

Cynthia Klevens, *Chair*
Madhumita Chatterjee
Blake Hooper
Jordan Vachon
Wendy Waskin

Alvina Snegach, *Community Development Representative*
Matthew Taylor, *Community Development Representative*
Chris Culberson, *Whitewater Inc., Contractor Water Operator*

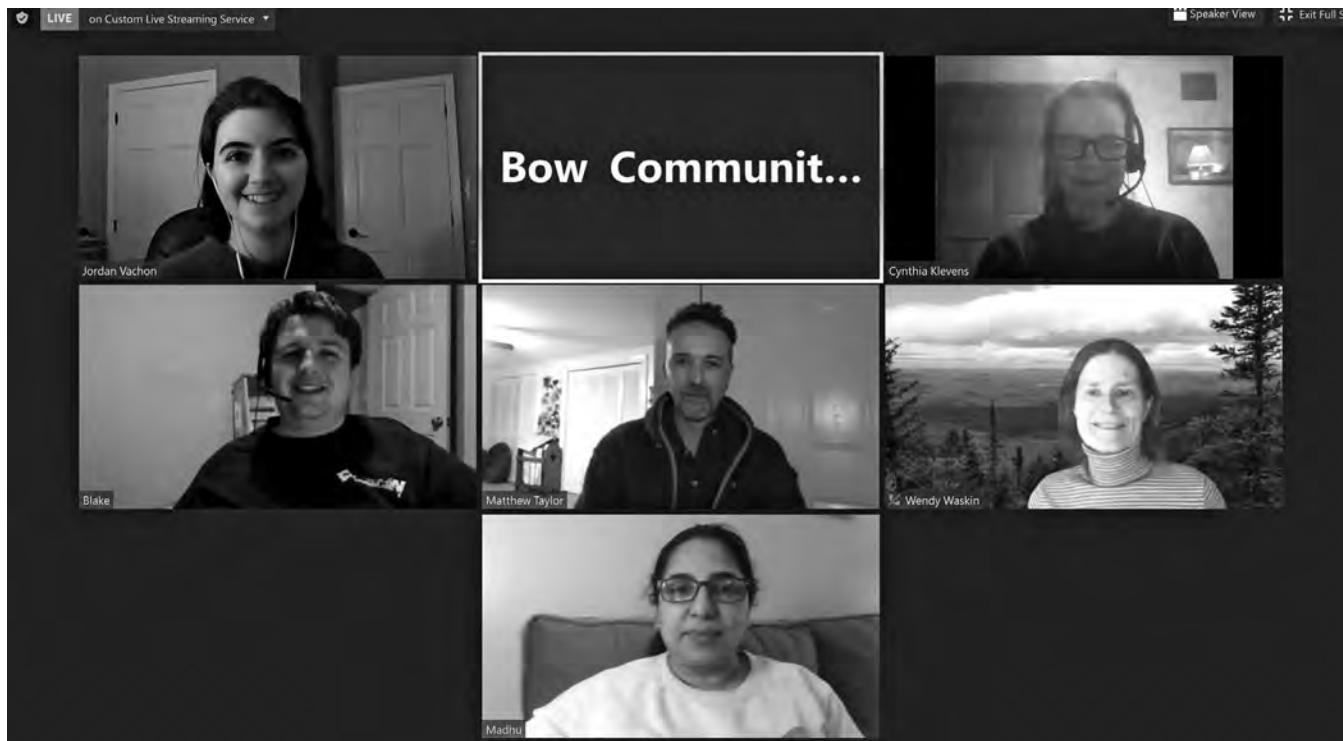
The BDWPC was created in 2005 to support drinking water protection activities in town. The committee has 9 members including 3 town appointees, and currently has 1 vacancy. You are welcome to attend our monthly meetings on the first Monday of each month at the town Municipal Building or via online platform as long as required due to COVID-19 restrictions. This report highlights some of our activities during 2020. For further information please visit <http://bownh.gov/320/Drinking-Water-Protection-Committee>, or contact us at Bowdrinkingwater@bownh.gov.

Continuing Drought Advisory – Please Conserve Water!

The committee has monitored the drought across the state over the past year and has posted regular updates of the drought conditions on the town website. In fall 2020, over 70% of the state was declared to be in a “Severe Drought” and forecast to continue to suffer impacts to well sources into the winter due to the widespread deficit in rainfall. For additional information, please see the NHDES Drought Management Program guidance at <https://www.des.nh.gov/organization/divisions/water/dam/drought/index.htm>.

Municipal System Bulk Water Sales

The committee has long advocated for our Municipal Water System to establish a bulk water fill station to supplement water revenues and increase water turnover in our 1-Million-Gallon water storage tank. This year, the Town Water Operator reported bulk water sales of approximately 2 million gallons per month for both July and August 2020! This is a win-win from the additional sales revenues and the improved water quality with reduced water age in the system.



On the Screen Top Row L to R: Jordan Vachon, and Cynthia Klevens. Second Row L to R: Blake Hooper, Matt Taylor, and Wendy Waskin. Bottom center: Madhumita Chatterjee

Annual Test Your Well Day and Follow-up Water Info Session

Our 2020 testing event was held as a no-contact, safe distance, drive-through event at the Bow Community Center. Even so, we distributed a record high of 77 testing kits and received 53 samples in return, higher than prior years where return rate has ranged from 20 to 40 samples. We also distributed a new Arsenic Infographic (inset) developed by Dartmouth Toxic Metals and the NH Arsenic Consortium. The factsheet informs residents about the need to test all bedrock wells for arsenic, and the new state MCL of 5 ppb adopted in 2019.

PRIVATE WELL TESTING SUMMARY JAN-JULY 2020

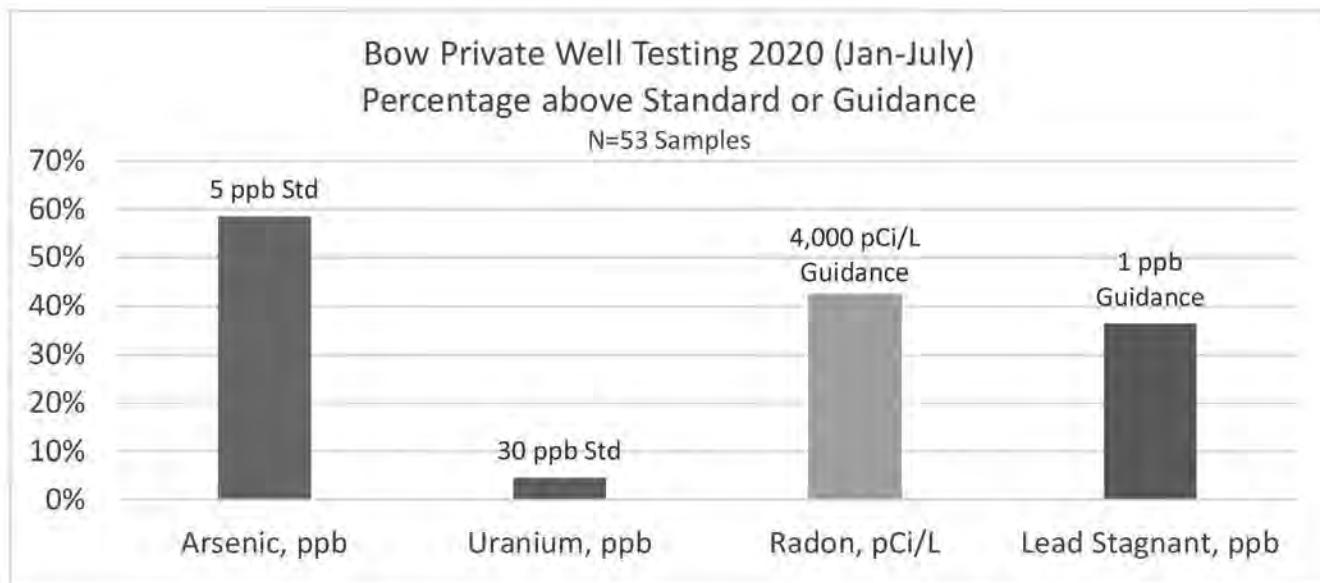
Compiled by Bowdrinkingwater@bownh.gov

11 SAMPLES JAN-MAY

42 SAMPLES JUN-JULY

Parameter	No Samples	Std or Guidance	Average	Median	Max	Min (ND)	% Greater Than Std
Arsenic, ppb	53	5	15.3	7.2	214.7	<1	58%
Uranium, ppb	44	30	5.2	1.0	37.0	<1	5%
Radon, pCi/L	40	4,000	9,253	2,912	67,523	<100	43%
Lead Stagnant, ppb	44	1	11.4	0.5	273.3	<1	36%

The test results (see table and figure) are consistent with prior years with over half (58%) of wells showing Arsenic above the new state standard of 5 ppb, and close to half (43%) with Radon above the guidance level of 4,000 pCi/L. A follow-up virtual information session that explained how to interpret the test results and treatment options was held July 15, 2020. The presentation may be viewed at the Committee's webpage at <https://bownh.gov/DocumentCenter/View/4830/Bow-Info-Session-7-15-20>). If your well water does not meet standards, please take action to address these contaminants and protect your family. If you have not tested yet, please do so by ordering a sampling kit at the State Public Health lab for the Standard Analysis (\$85) plus Radon (\$20) at <https://www4.des.state.nh.us/DESOnestop/HOBottles.aspx>.



RECYCLING & SOLID WASTE COMMITTEE

Sherri Cheney Chair

MEMBERS

*Sherri Cheney, Chair
Danielle Ruane, Secretary
Beth Titus
Taj Pietkiewicz
Mark Davis
Rebecca Elwood*

Throughout 2020, the Bow Recycling and Solid Waste Committee remained actively involved in the town's waste management activities. The Committee assists with monitoring the town's contract for recycling and the disposal of solid waste. The committee also organizes and assists with the annual Household Hazardous Waste Day.

Waste Disposal and Recycling General Information

Pinard Waste Systems of Manchester, New Hampshire has collected our wastes and recyclables since 2009. The Town is currently operating under a five-year contract with Pinard through June 30, 2024. Our solid waste is delivered to the Wheelabrator Incinerator in Penacook. Our recyclables are delivered to the Casella facility in Allenstown and then transported to a large Casella zero-sort processing facility in Charlestown, Massachusetts.

Bow's cost for waste disposal and recycling includes both hauling and disposal (tipping) fees. Pinard provides the hauling of both solid waste and recyclables for the town and school at a cost for the current fiscal year of \$36,461.13 per month. From January 1, 2020 through November 30, 2020, Bow disposed of 2,110 tons of residential trash and 835 tons of recyclable materials.

The waste disposal cost (tipping fee at the Wheelabrator Incinerator in Penacook) for trash this year was \$70.39/ton. The rate for 2021 will be \$71.14/ton. Under the current five-year contract, Bow is responsible for paying the market rate for the disposal of recyclables. The tipping fee for recyclables at the Casella facility in Allenstown continues to fluctuate. The fee increased from about \$20 per ton in mid-2017 to a rate of \$89.27 per ton in July 2019, reaching an all-time high of \$122.79 in March 2020. Fortunately, the tipping fee for recyclables made a recovery in the fall of 2020, with the most-recent published rate of \$71.20 per ton in November 2020. This lower tipping fee for recyclables will result in cost-savings for the town, and the Committee will be researching the market conditions causing the recent decline in the cost of the recycling program.

Household Hazardous Waste Day

To help protect town groundwater and to ensure safe disposal of chemicals, Bow holds an annual hazardous waste collection event. Over the last few years, the Household Hazardous Waste and Electronics collection event continues to have exceptional participation. A total of 429 households participated in the most recent event on October 31, 2020. By way of comparison, there were a total of 401 and 487 households in 2018 and 2019, respectively. Over the last thirteen years, the average number of cars per year is 374.

Each year Bow hosts this important event in conjunction with the Town of Dunbarton. Joining forces saves costs for both towns and makes Bow eligible for a higher reimbursement rate from a state grant. Event volunteers separate certain wastes brought to the event such as waste oil, rechargeable batteries, small sealed lead acid batteries, car batteries, propane tanks and a large amount of fluorescent light bulbs. Committee members poured hundreds of gallons of used oil into containers which will be used for heating buildings. Separation of these materials during the event is labor intensive but the towns achieve substantial savings as a result of the efforts by our Household Hazardous Waste Day volunteers. The Town of Dunbarton also provides a valuable service by handling the recycling of these materials after the collection.

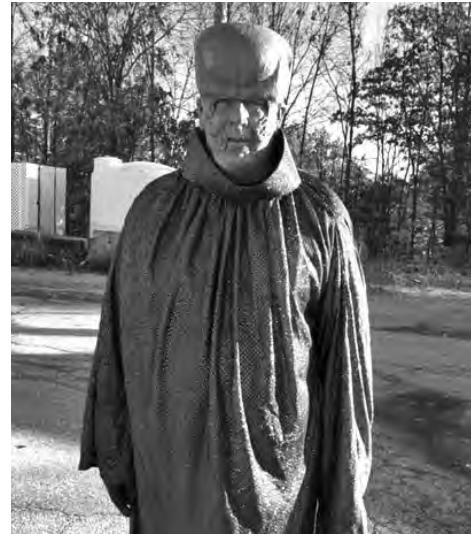
Due to the record participation over the last few years and an increase in bid prices resulting from higher disposal costs, the collection event costs have increased over the last few years. The Committee focused its efforts this year on soliciting more bids from new vendors for the event. These bids resulted in a recommendation to use Environmental Projects, Inc. ("EPI") as the vendor for its event which was held on October 31, 2020.

The hazardous wastes collected by EPI were consolidated into different containers (drums, pails and boxes) of oil paint, oxidizers, acids, pesticides, flammables, bad gasoline, antifreeze, mercury, etc. The total cost of the collection by EPI was \$18,917, which was a significant reduction in comparison to the cost of the 2019 event which was \$30,022 using a different vendor. The cost of the event is also partially offset by the state grant and is split (according to participation numbers) with Dunbarton.

There was also an electronics collection station available on Household Hazardous Waste Day. The cost of the electronics collection is covered by fees charged to the residents dropping off electronics. Once again, the company handling this collection, RecycleUSA-LLC, was pleased with the high level of participation by residents.

There were also other changes made to the collection event in 2020. After review of various options for the location of Household Hazardous Waste Day, the Committee decided to relocate the event to the Public Works Department on Robinson Road. In an effort to ensure the safety of all workers, volunteers and residents due to COVID-19, the Committee implemented new rules for this year's event including a request for all residents to remain in their vehicles during the collection and to store materials in the trunks of vehicles for easy unloading. The event was extremely busy this year, and the Committee appreciates the cooperation and patience of residents during the event. The Committee also appreciated the staff member from EPI who assisted throughout the day while wearing an alien costume (as our collection was held on Halloween day.)

The benefits with respect to protection of our groundwater remain immeasurable. The Committee intends to hold the next Household Hazardous Waste Day in October of 2021.



EPI supplied an alien to work at HHWD on October 31, 2020. Photo Taken by Sherri Cheney.

Education and Future Activities

The Recycling and Solid Waste Committee works to provide education to Bow residents to help ensure that materials are being appropriately recycled and to avoid contamination. The Committee regularly responds to questions sent by residents to its email at bowrecycles@gmail.com, it has an active Facebook page at www.facebook.com/bowrecycles, and it publishes educational materials on its website and the Bow Times. The Committee encourages all residents and businesses to maximize recycling and reduce waste generation.



Top Row - Left to Right: Danielle Ruane (Secretary), Sherri Cheney (Chair) and Rebecca Elwood. Bottom Row – Left to Right: Taj Pietkiewicz, Mark Davis, Beth Titus.

General Government



Melissa Valence volunteers with the Town's Human Services Department to help sort the 1000's of cans of food and products that community members donated for our COVID-19 food stressed residents

General Government

ASSESSING DEPARTMENT

Monica Hurley Certified NH Assessor, Corcoran Consulting Assoc.

Janette Shuman Community Development Coordinator

The Town of Bow conducted a full revaluation last in 2019. Currently, the Town of Bow has a total of 3,467 parcels, of which 3,307 were taxable and 160 were tax exempt. The Assessing Department is continuing with the Cycled Inspection process, whereby one-fourth of the town is measured and inspected each year on a rotating basis. The streets and neighborhoods we will be visiting is currently posted on the Town's website. Property owners in the selected area receive notification from the Assessing Department informing them that a data collector will be in their neighborhood at which time the data collector will measure the outside and ask an adult for permission to inspect the interior of the home. In addition, all properties that have had a building permit issued over the last year or that have sold in the last year will also be visited by the Assessing Department to verify the details of the building permit and or the sale.

The annual tax rate applies to your property's assessed value and determines the amount of tax you will pay. The municipal, the local school district, the county, and the state education taxing agencies all contribute to the total tax rate. The following chart compares the tax rates of each agency per \$1,000 of assessed value for the last five years:

YEAR	2020	2019	2018	2017	2016
Town of Bow	\$7.11	\$7.11	\$8.09	\$7.58	\$6.27
Bow School District	\$14.04	\$14.70	\$14.56	\$15.00	\$14.97
State Education	\$1.89	\$1.86	\$2.17	\$2.19	\$2.22
County	\$2.54	\$2.54	\$2.96	\$3.00	\$2.83
TOTAL RATE	\$25.58	\$26.21	\$27.78	\$27.77	\$26.29

Bow offers various property tax exemptions and credits to eligible residents, including veterans, elderly, blind, and disabled, as well as for solar and central wood heating systems. The deadline for these applications is April 15th.

The Veterans' Tax Credit allocations in Bow were as follows for 2020:

Standard Veteran's Tax Credit of \$500 (307)	\$ 153,000*
Permanently Disabled Veteran's Credit of \$4,000** (18)	\$ 72,000
Surviving Spouse of Service member Killed of \$2,000 (2)	\$ 4,000
Total Amount of Veterans Credits	\$ 229,000

*Some recipients receive partial credits.

The following is the official summary of inventory in Bow of all real estate which was used to calculate the 2020 tax rate:

Residential Land	\$ 274,916,352
Commercial/Industrial Land	\$ 63,096,050
Discretionary Preservation Easement Land	\$ 2,700
Current Use Land	\$ 358,895
Total of Taxable Land	\$ 338,373,997
Residential Buildings	\$ 700,704,341
Commercial/Industrial	\$ 150,469,225
Discretionary Preservation Easement Buildings	\$ 91,500
Total of Taxable Buildings	\$ 851,265,066
Public Utilities	\$ 103,893,400
Other Utilities (private water companies)	\$ 79,300
Total of Utilities	\$ 103,972,700
Total Valuation (Before exemptions)	\$ 1,293,611,763
Less Improvements to Assessing the Disabled (2)	- 84,549
Modified Assessed Valuation	\$ 1,293,527,214

(This is used to calculate the total equalized value)

Total Exemptions in Bow for 2020:

Blind Exemption (2)	\$ 150,000
Elderly Exemption (36)	\$ 6,066,000
Disabled Exemption (6)	\$ 858,000
Wood-Heating Exemption (9)	\$ 21,800
Solar Energy Exemption (9)	\$ 314,400
Total Amount of Exemptions	\$ 7,410,200

In 2019, Bow's equalization ratio (the equalization ratio measures the level of assessment and equity for each municipality), as determined by the Department of Revenue Administration was at 98.2%. Bow's 2020 final equalization ratio as set by the State of New Hampshire is 93.4%. Based on these statistics, the real estate market continues to rise in Bow with a market increase of approximately 4.8% from the end of 2019 to the end of 2020.

Property Type	# of Sales	Median Size	Median 2020
			Sale Price
Single Family	148	2079	\$372,500
Condominium	12	1602	\$352,500

If you believe your assessment is not in line with the equalized market value, or if there is a data error on your property record, the deadline to file an abatement with the Town is March 1st. Applications are available at www.bownh.gov (see Assessing page; property assessment and valuations; appeals; Quick Links under NH Board of Tax & Land Appeals). Town online maps and property record cards are available at www.axisgis.com/BowNH. If you have a question, or you need to obtain the most current, official property information, please contact the Assessing Office at 223-3975, or email the assessor at mhurley@bownh.gov.

HUMAN SERVICES DEPARTMENT

Debra A. Bourbeau *Director*

The Department of Human Services mission is to reduce social and economic dependency by providing interim financial assistance and other related services. These services are provided to needy, disabled and elderly individuals who reside in the town of Bow. The Department refers individuals onto agencies within the Capital Region for services not necessarily provided by the town.

During the calendar year 2020, the Human Services Department was able to provide food assistance to many families during the pandemic. This was able to be done to the overwhelming generosity of the residents, clubs and organizations in our town. We held two large food drives in April and set up a large food pantry at the Community Center. During the months of April and May, volunteers provided food to residents.



As 2020, came to an end, the holiday season, which is one of the busiest times for the Department provided holiday gifts to over 30 children as well as over 45 holiday meals in December. The gifts were donated by Toy's for Tot's, the Giving Tree located at the Bow branch of Merrimack County Savings Bank, and residents and business who adopted families. The Capital Region Food Program provided the holiday meal for our families.

Food drives are held throughout the year by local businesses, neighborhoods and town organizations. The Boy Scouts, Girl Scouts, Young at Heart Club, and Bow Recreation, Pay It Forward Program have assisted with donations of non-perishable food and personal care items

I would like to thank our town organizations, Citizen's and businesses for the continued generosity, caring and support over this unprecedeted year!



SUPERVISORS OF THE CHECKLIST

SUPERVISORS

Beth Titus
Jennifer McDaniel
Kate Ess

What a year this has been for all of us! Being a big election year, we expected 2020 to be a busy year for the Supervisors, but we had no idea just how unprecedented it would become.

We started out 2020 with the Presidential Primary on February 11, 2020. We had 3,424 participating voters. On March 10, 2020 we had our annual Town Election, where we had a total of 1,426 votes cast and we welcomed Kate Ess as our newly elected Supervisor. We would like to thank Lisa Cohen for all her years of hard work and dedication as a Supervisor!

On March 11, 2020, the same day incidentally the World Health Organization declared COVID -19 to be a pandemic, we had our annual Town Meeting. We had a total of 172 registered voters in attendance. The annual School Meeting was scheduled for March 13th, but due to COVID-19 the meeting was postponed. Town officials then worked together to come up with a way to have a safe, efficient, and successful “drive up” voting procedure, which took place on April 25th. There were 679 ballots cast. The Supervisors then took a short breath before beginning the long hard work of preparing for the fall election cycle.

The Supervisors attended dozens of Zoom meetings and seminars with State officials, as well as Bow town officials to discuss how we could best work together to conduct a safe, efficient, and fair election. Many new safety and security measures were implemented. The State Primary was held at the Bow Community Center on September 8, 2020 where we had 2,414 voters cast ballots. The General Election was held on November 3, 2020 where we had a record number of voters cast ballots. There were 3,369 absentee ballots and 2,218 in-person ballots for a total of 5,587 ballots cast. We also registered 257 new voters on Election Day.

We would like to convey our heartfelt thanks to all of our dedicated election volunteers that gave their time to help us make the elections run smoothly. While many towns were struggling to find volunteers willing to help during this pandemic, we had folks of all ages, expressing their desire to contribute. We are so lucky to have such wonderful and devoted community members!!

As of December 1, 2020, there are 6,652 registered voters in Bow. The political party distribution is:

2,193 Democrat
2,242 Republican
2,217 Undeclared

The Supervisors hold public sessions at the Bow Municipal Building prior to every election as required by election laws. Notice of these sessions are posted on the town’s website. In addition, we meet as needed to enter new voters, update address, name, and party changes, and lots and lots of filing! The official checklist is posted at the Bow Municipal Building and the Baker Free Library. The goal of the Supervisors is to make voter registration as convenient as possible and maintain the accuracy and integrity of Bow’s voter checklist. We can be reached via email at checklist@bownh.gov.



Supervisors of the Checklist (from L to R) Kate Ess, Jennifer McDaniel and Beth Titus

TOWN CLERK/TAX COLLECTOR'S OFFICE

Mridula Naik *Town Clerk/Tax Collector*

2020 was a very challenging year for the Town Clerk / Tax Collector's (TC/TC) office. COVID-19 created significant workplace challenges as our office functions had to be restructured with new guidelines for the safety of our employees and customers.

The new protocols necessitated the closure of the TC/TC's office to the public beginning on March 13, 2020 limiting the office staff to one employee working on a rotating basis while other staff members worked out of their homes. Most if not all of the office duties were conducted online, by mail or through the drop box.

Not surprisingly, due to these changes, our office was swamped with online and drop off requests. Quarantining the mail before opening them created additional backlogs and delays increasing the workload almost threefold. The process of registering new cars became more cumbersome with increased back and forth email communications discussing the registration process, providing price quotes, requesting original paper work etc. before completing the final registration and delivery to customers. To keep up with this increased workload, we had all our employees back working in the office within 2 weeks of shutting down. Keeping in mind the continued safety of our employees and customers and the increased traffic flow that the property tax bills would generate, the office remained closed to the public until the spring property tax bill due date.

The office was once again opened for normal business hours to the public on July 13, 2020 with a fully sanitized work space, much needed Plexi glass counters which to our surprise looks amazing and a mask requirement for our employees and customers interacting with our office.

My staff and I extend our gratitude to our residents for their immense patience, support and cooperation during this challenging time. Our special thanks to our thoughtful and kindhearted residents who dropped off face masks for use in our office. Their kindness and generosity are very much appreciated.

The 2020 elections were no less challenging. Conducting four elections with COVID-19 restrictions made it more demanding in an already stressful year at the TC/TC's office. We processed an unprecedented number of



L to R: Barbara Hayes, Kate Ess, Mridula Naik and Tammy Martin

absentee ballots for a total of 4,862 over and above what we received in the 2016 general and primary elections not to mention adapting to the evolving protocols and guidelines from the offices of the State Attorney General and the Secretary of State.

To mitigate the additional costs of processing absentee ballots, the Town received \$27,200 from the Federal Government Cares Act Election Funds as a grant passed through by the State. Additionally, the Town applied for and received \$5,000 in available grant funding from the Center for Tech and Civic life, a nonprofit organization working to foster a more informed and engaged democracy.

The Bow Police did an amazing job with traffic and crowd control, while the Public Works crew made efficient work out of both the election set up and the cleanup process. Thanks to the efforts and safety protocols of the Moderator, we had no known cases of election related community spread of COVID-19.

The hard work and countless hours put in by my office staff, selfless giving of their time by the election supervisors, volunteers and the Moderator made it all come together. Their coordinated effort made the elections a seamless process for which I am grateful.

Remember to register your dogs by April 30th, 2021. Late fees begin to accrue after May 31st. If we have your email on file you will receive an email reminder once a month till you register your dog. In an effort to save the Town money in postage and labor costs we discontinued the mailing of dog license post card reminders few years ago.

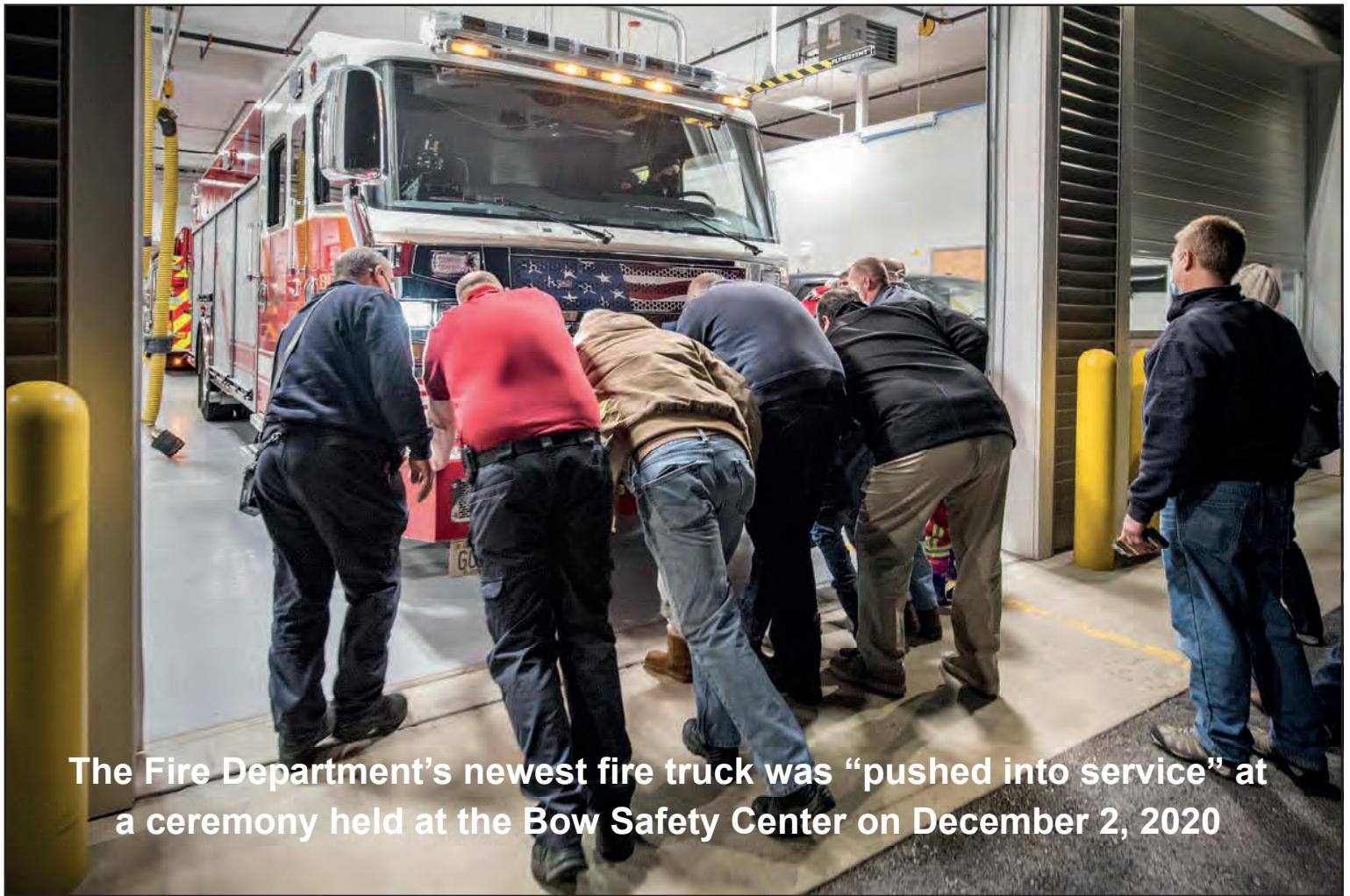
On the personnel front, within our office we hired a replacement for the part time employee that left due to health reasons. Kate Ess is now the part time Account Clerk. Kate is a familiar face in Town as she is also one of the supervisors of the checklist. Kate has lived in Bow since 2007 with her husband and her 4 children.

Finally, to my professional and courteous staff members, Deputy TC/TC Barbara Hayes and Account Clerk Tamara Martin. These wonderful women do an incredible job for our customers and work tirelessly to make sure the office is running smoothly. I could not do my job without their dedication and work ethic.

My staff and I will continue to provide high quality service within a friendly and welcoming environment. We appreciate your ongoing support, co-operation and patience as we perform our duties serving you in the TC/TC's office. As always, our goal is to ensure that your interaction with our office is pleasant and helpful. We welcome your input and ideas.



Public Safety



The Fire Department's newest fire truck was "pushed into service" at a ceremony held at the Bow Safety Center on December 2, 2020

Public Safety

EMERGENCY MANAGEMENT DEPARTMENT

Leland Kimball Director



Lee Kimball, Director

Bow Emergency Management is responsible for initiating, coordinating, and sustaining an effective local response to disasters and emergency situations. The emergency management director's role is to ensure that all departments and participating partners are aware of their responsibilities and provide a basis for protective actions prior to, during, and after any type of disaster impacting the community and its residents.

The community experienced only one major incident that required activation of the Town Emergency Operations Center (EOC) (COVID-19 Activated March 1, 2019 and still open). However, the Emergency Operations Center was minimally staffed to monitor severe weather events and/or utility outages over the course of the past year. During the activations, the emergency management team has worked aggressively to identify problems and find resolutions to ensure the safety and health of the community.

The Emergency Management Team continued to enhance its' capabilities and the way it does business through planning, training, exercising, enhancement of operational facilities, securing of grants, participating in professional development activities, and ensuring

compliance with state and federal standards. Major accomplishments included the update of the National Incident Management System (NIMS) compliance survey, assisting departments with grant applications, and continued development of Emergency Action plans and Continuity of Operations plans for Town facilities and update of the Drought Plan. We have also updated our Point of Distribution (POD) in anticipation of the delivery of a vaccine once it is developed and approved for mass distribution.

The EM team participated in training activities that included: EOC operations, public health emergency planning, Community Emergency Response Team (CERT) training, and WebEOC training. We assisted the SAU with budget voting and development of school COVID-19 planning. We assisted the Capital Area Public Health Network in establishing an Incident Command structure for the NHTI Alternate care site and participated in planning and response activities relative to COVID-19.

. The director continues to serve as the Deputy Health officer, a member of the Capital Area Public Health Advisory committee, the Central NH Community Emergency Response Committee, the Central NH Hazardous Material Advisory Board, and the NH Federation of Fire Mutual Aid Association.

We are grateful for the support and cooperation on the part of the Town Manager, Board of Selectman, department heads, school district, volunteers, and citizens during this past year.

Citizens wishing to seek additional information are encouraged to check the Town web site, or by contacting Lee Kimball, Director Bow Emergency Management, 7 Knox Road, Bow, NH 03304 at 223-3940 (Office), 568-8096 (Cell), 226-3670 (Home) or lkimball@bownh.gov.

FIRE DEPARTMENT

Mitchell Harrington, Chief

It is a continued pleasure to be your Fire Chief. I would like to thank the Citizens of Bow, Elected Officials, Town Manager, Department Heads, members of the Ladies Auxiliary for your support and assistance. I would like to especially recognize the members of the Bow Fire Department. Despite the COVID challenges, we all face; this team adapts, remains resilient, and continues to selflessly serve our community.

Personnel

This past year we welcomed 3 new call members. Longtime resident John Finnigan completed the fire academy this past summer. Steve Shirk a fulltime FF/Paramedic in Bedford moved to town willing to put his training/experience to use for the community. John Sartorelli a call firefighter for 20 years in Allenstown and Candia, moved to town and is also willing to serve.

Training

The department trains three Wednesday evenings per month. Fulltime staff also train on shift and weekends with call members. The department's training program included 94 training sessions and 848 person hours invested in certification, skill maintenance, and continued education. Some of the classes were: Airway Management, Acute Coronary Syndrome, Pediatric Patient Transportation, Advanced Life Support, Driver/Pump training, CPR, Self Contained Breathing Apparatus Drills, Rope Rescue, Hose Advancement, Ladder Carries/Raising, Ice Rescue and Boat Operations.

Apparatus/Equipment

The department placed Engine 2 in service on 12/2/2020 with a traditional "push in" ceremony. Community members, elected officials, and department members pushed the truck into the station. Engine 2 is a Rossenbauer



Macchi Family with Elle delivered by Capt/Paramedic Berman, FF/AEMT Comeau, and FF/Paramedic Aucoin on 5/1/2020

Commander 1500 gallon per minute pump, with 1500-gallon tank. This pumper replaces Engine 3 and Tanker 3. The truck committee included Deputy Chief Van Dyke, Captain Skoglund, Firefighters Abbott and Eastman. The committee put in hundreds of hours conducting research, meeting with vendors, developing specifications, overseeing manufacturing, and training the department members.

The department received an equipment grant from the Central NH Hazardous Materials Team for a Photo Ionization Detector. This detector measures trace volatile organic compounds and extremely useful given our industrial base and associated chemical hazards.

Facility

Members of the Police, Fire, and DPW installed a new lawn and irrigation system at the Safety Center. The project was accomplished mostly with donated materials and labor.

The facility continues to support the challenges we face. The emergency operations center has the space and technology capabilities supporting; the Merrimack Station protests, on going COVID response, and significant weather events. The facility serves us very well during COVID times by providing enough space for employee and public social distancing, modern air handing, decontamination/disinfection facilities and bulk PPE storage.

Fire and Public Health Compliance/Prevention

Earlier in the year members conducted CPR Certification for community groups and Fire Extinguisher training for a few town businesses. Significant time has been spent supporting the Emergency Management Team's COVID response including; planning, policy development, acquiring PPE, training for town employees, interpreting and implementing guidance etc. The department has taken on an advisory role for employee quarantine, contact tracing, and COVID testing. During the "Opening Up" phase we were able to conduct Fire Extinguisher and First Aid Training for town employees, and resume business pre-planning/routine inspections. Fire Prevention week/community activities were adapted to meet social distancing requirements including: remote videos, virtual fire station/truck tours, birthday/holiday parades, and small group daycare visits.



Engine 2's first fire 12/15/2020

Twelve buildings in town have been identified as abandoned, dilapidated, and hazardous. Nine have been mitigated and the department continues to work with property owners on addressing the remaining hazards.

Public Safety Education Sessions: 14
Plan Review and Consultations: 68
Inspections: 96
Investigations: 19
Oil Burner Permits: 9
Occupant Load Permits: 18
Brush Permits: 274
Misc. Permits (Blasting, Demo, Tents, Fireworks, Spec. Events): 12

Notable Incidents

Drought-The drought has affected 3 of our rural water supplies (fire ponds). Thus, we have worked with our mutual aid departments to increase early tanker responses to these areas of Town.

Emergency Childbirth-Paramedics delivered a healthy baby girl while en route to the hospital. This was the first childbirth in a Bow Ambulance since the mid 80s.

Industrial Fire-The Bow Recycling Facility caught fire resulting in over a million dollars in damage. The fire required a 3rd Alarm mutual aid response and it took 2 days to extinguish.

Explosive Situation-A putrid chemical odor was noticed when a house was being cleaned out. An old unlabeled acid bottle with crystallized material was found. The material was stabilized, transported from site, and disposed of. The regional hazardous materials team and NH State Police Explosives Disposal Unit assisted Bow FD.

COVID19-During the Governors “Stay at Home” order we realized a sharp reduction in EMS calls. Through the summer and fall we did not transport any known COVID+ patients and patients with like symptoms were sporadic. In December we transported 14 patients either confirmed or presumed COVID+. Our employee’s vigilance, prudent use of personal protective equipment, social distancing, and diligent disinfection/decontamination; have kept us organizationally resilient. One employee has recovered from COVID and one was quarantined due to an exposure. Our frontline emergency responders have been identified as first tier vaccine recipients and are currently making arrangements to receive the vaccine.

Case Reviews-Concord Hospital routinely reviews significant EMS calls providing feedback. Case reviews included: gun shot wound, several heart attacks with Cardiac Catheterization Lab activation, stroke symptoms with Stroke Team activation, and a severe multi systems trauma resulting from a motor vehicle accident.

Incidents

Fires: 51
Emergency Medical Service: 591
Motor Vehicle Accidents: 69
Hazardous Conditions: 68
Service Calls: 200
False Alarms/False Calls: 157
Of the 1136 total calls 113 occurred simultaneously.



CAPITAL AREA MUTUAL AID FIRE COMPACT



President: Chief Jonathan Wiggan

Chief Coordinator: Keith Gilbert

P.O. Box 3962
Concord, NH 03302-3962

Email: capareac1@comcast.net

Telephone 603-225-8988
Fax: 603-228-0983

2020 ANNUAL REPORT TO BOARD OF DIRECTORS

The 2020 annual report is prepared for the Board of Directors of the Capital Area Mutual Aid Fire Compact as a summary of general activities and events occurring through December 31, 2020. It is also provided to the Town offices of the Compact's member communities for information and distribution as desired.

The Compact serves 23 communities in 4 counties. The Compact's operational area is 817 square miles with a resident population of 135,716. The Equalized Property Valuation in the area we protect is over 16.4 billion dollars. We also provide and receive mutual aid responses with communities beyond our member area.

Like everyone, the Compact was impacted by the pandemic during 2020. During the spring, we saw a reduction in overall calls for service. That lull did not last and call volume increased as the pandemic spread. We finished the year with a slight reduction in call volume. The pandemic limited our training opportunities, our ability to meet as a group and the ability of our vendors to complete projects.

The Compact provides 24/7 emergency dispatch service to member communities. This service is contracted with the City of Concord Fire Department's Communications Center under the direction of dispatch supervisor Captain Elisa Folsom. A detailed activity report by town/agency is attached.

During 2017 we selected a vendor, signed a contract and began the process of replacing our Computer Aided Dispatch (CAD) software. We worked on this throughout 2018 and 2019. The vendor missed their scheduled implementation dates. During 2020 our attorneys and the Executive Committee successfully negotiated a settlement agreement with the vendor. We have researched new CAD vendors and we have selected RapidDeploy to provide the Compact with a new cloud-based CAD. We hope to be operating on the new system in the spring of 2021.

The 2020 Compact operating budget was \$ 1,247,795. The budget submitted by Concord for the operation of the dispatch center contained errors that were not apparent until after all of our communities had completed their budget process. This left us starting 2020 with our budget underfunded by \$200,817.17. While expenditures were \$83,337.66 over the presented budget, our revenue exceeded our expenses by \$17,675.79. This was possible through careful control of our expenditures, deferring some projects and applying offsetting revenue from our CAD settlement.

Funding for all Compact operations is provided by the member communities. We continue to apply for State and Federal Grant Funds when available. During 2018 we received a Homeland Security Grant in the amount of \$387,415.00 to replace the existing dispatch console equipment.

25 HALL STREET SUITE 1H, CONCORD, NH 03301

ALLENSTOWN · BOSCAWEN · BOW · BRADFORD · CANTERBURY · CHICHESTER · CONCORD · DEERING · DUNBARTON
EPSOM · HENNIKER · HILLSBOROUGH · HOOKSETT · HOPKINTON · LOUDON · NORTHWOOD · PEMBROKE ·
PITTSFIELD · SALISBURY · WARNER · WASHINGTON · WEBSTER · WINDSOR

FIRE DEPARTMENT AUXILIARY

Sandy Van Dyke, President

Judy Klotz, Secretary

MEMBERS

*Sandy Van Dyke, President
Heather Abbott, Vice President*

*Judy Klotz, Secretary
Barbara Abbott, Treasurer
Velma Van Dyke, Sunshine*

The purpose of this organization is to provide assistance to the Fire Department at any time and in any way deemed advisable by the personnel of the Fire Department, the Fire Chief or deputies, and the Fire Warden or deputies.

Membership is open to any person eighteen years of age or over. Any person sixteen to eighteen years of age is eligible to be a junior member. Membership dues are two dollars per year and fifty cents for members sixty-five years of age or older.

Meetings are held at the Bow Safety Building at 7:00 p.m. at the discretion of the President.

The auxiliary held only one meeting during 2020, due to the coronavirus pandemic.

The Auxiliary responded to only one incident—the Memorial Day warehouse fire on Dunklee Road. Food and beverages were required in the middle of the night. Since the fire personnel were required to stay on site until all materials were removed from the warehouse, Auxiliary volunteers also provided lunch the next day. Fortunately, there were no other incidents requiring aid.

Guests are welcome at our meetings and new members are encouraged.

At this time, it is unknown when meetings will resume.

POLICE DEPARTMENT

Margaret Lougee *Chief*

At the beginning of 2020, Bow Police promoted Stacey Edmunds to Lieutenant and laterally transferred Tyler Coady to Detective. Officer Matt LeBlanc was awarded Officer of the Year, and Stacey Edmunds was awarded the Chief's Commendation for their hard work and dedication, in 2019. Stacey Edmunds, Mike Carpenter and Bob Buchanan received Life Saving awards. Congratulations to the Buchanan, Lamy, LeBlanc and Murray families, as we added 4 more babies into our police family.

During the 2020 COVID-19 Pandemic, the department remained ready and available for anything that we were asked. We followed the CDC, State and Town protocols in the wearing of Personal Protective Equipment (PPE), and social distancing. We were able to work through this tiresome and wearisome times in our lives, while protecting the Town and ourselves. The department participated in a Public Service

Announcement to update our citizens on the different protocols the departments was facing, and to reassure the public all would be ok. We strive to continue to be safe, well, and appreciate the support you have shown to our First Responders. We have worked on our Fair and Impartial Policing, Use of Force policies, and our communication to be sure we are operating a fair and just department required by the community.

The men and women of the Police Department made 325 arrests (-105). We took 449 incident reports (+44), made 1,901 motor vehicle stops (-871), had 197 motor vehicle complaints to investigate/respond to (-26), assisted motorists 131 times (-55) and issued out 50 parking tickets throughout the town (-29). The Police had 9,445 Calls for Service (-1574) generated by our Mobile Data Terminals (MDT in cruiser) and by County Dispatch.

The department conducted 105 building/house checks (-231), conducted 1,107 directed patrols (-488) and covered 88 reportable motor vehicle accidents (-31). We responded to 277 burglar alarms (-59), 7 breaking & entering calls (+1), 16 simple assaults (+13), 3 sexual assaults (-3), 21 domestic violence calls (+1) and 41 thefts reported (-2). We handled 53 vandalism/criminal mischief cases (+26), 26 shots fired complaints (-4), 208 animal complaints (+6), conducted 21 motor vehicle lockouts (-8), handled 62 9-1-1 hang up calls (-50) and 20 reports of Unwanted subjects (+2). The Police covered 81 juvenile cases (-6).



K-9 Roxy

We assisted the Fire/Ambulance 435 times (-147). 10 unattended deaths (+3), Patrol/Detective served 35 warrants (-11), and issued 17 restraining/protective orders (-3). Patrol/Detective assisted other Police Departments/Officers 216 times (-11), conducted 253 follow-ups to cases (-10), handled 55 Fraud/Scam (+34) and 5 missing persons calls (+3). The Department issued 81 pistol permits (+16), and completed 26 Sex Offender registrations (+8). We drove approximately 109,886 miles (-18,000). (The minus (-) or plus (+) are compared to 2019 stats).

The Bow K-9 team had 13 requests for service (-1). Calls ranged from building searches, criminal tracks, missing persons, drug searches, and article searches. K9 Roxy enjoys meeting the community during K9 demos and showing off her skills, however COVID-19 prevented these community events from happening. Roxy turned 8 years old with 7 years of service for the Town of Bow and surrounding communities. Unfortunately, she will be retiring from police service come early 2022. We would like to ask for the support of the Town while we talk of her retirement, and obtaining a new Bow Police K-9 in FY 2021-22.



Chief Lougee and Officer Matt LeBlanc

The Police Association at the start of the Pandemic donated funds to the NH Food Bank, Merrimack County Advocacy Center, and the NH Crisis Center. We also donated to Operation Santa Claus, Bow Rotary Car Show, BAC B-Ball Tournament, and Bow Youth Baseball/Softball. Members of the department, Explorer Post, and Police Association participated in the following community events: Beards for Bucks to support Merrimack County Advocacy Center, CHAD Hockey & Baseball, virtual Turkey Trot 5K, voting days, holiday parade, & many birthday parades.

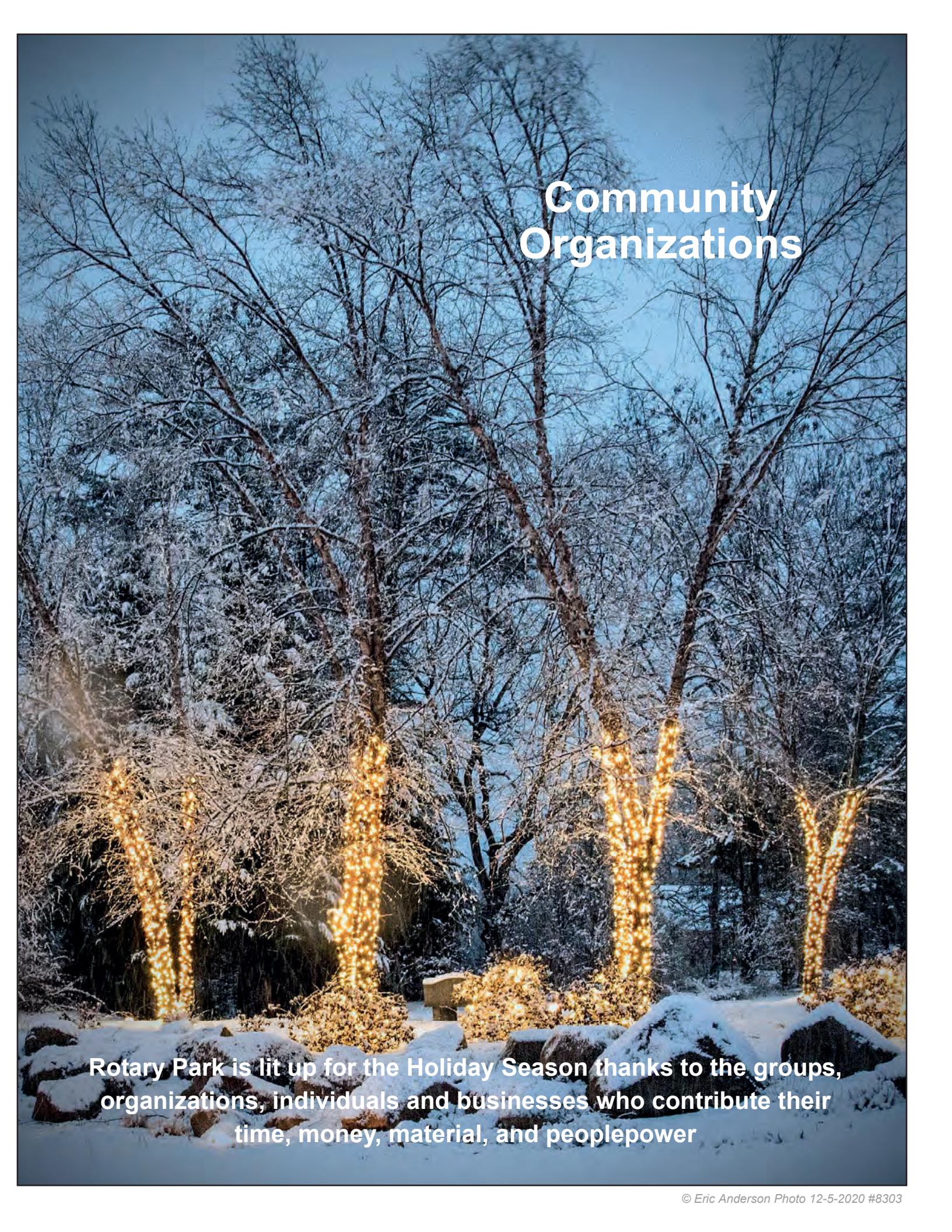
The Police Department continues to provide community service initiatives for active ATV patrols, Drug Take Back initiatives, weapon storage in coordination with Counseling on Lethal Means (CALM), Vacant House/Building Checks, representative on the Concord Regional Crimeline, and Protect our Town Campaign, which encompasses our Neighborhood Watch program.

Police is **dispatched** through the Merrimack County Sheriff's Office 24/7

Emergencies call: 9-1-1. If you need non-emergency Police/Patrol assistance call **228-0511**

To contact Administration or to leave a message for an Officer at the Safety Center call **223-3950**

I would like to thank the citizens of Bow, Board of Selectmen, Town Manager, and Department Heads for their support throughout the year. It certainly was a stressful year but we will come out of this stronger, better and closer as a department and community than before. Take Care and Stay Safe. **If you See Something, Say Something**

A photograph of a winter landscape. In the foreground, several bare trees and bushes are wrapped in warm, glowing yellow Christmas lights. The ground is covered in a layer of snow. The background consists of a dense line of trees with snow-laden branches under a clear blue sky.

Community Organizations

Rotary Park is lit up for the Holiday Season thanks to the groups, organizations, individuals and businesses who contribute their time, money, material, and peoplepower

Community Organizations

BOW OPEN SPACES, INC.

Harry Hadaway President

MEMBERS

Harry Hadaway, *President*

Frank Boucher, *Treasurer*

Eric Thum, *Secretary*

Bob Lux, *Past President*

Ken Demain, *Stewardship*

Martin Murray, *Public Relations*

Bob Dawkins, *Membership*

Marc Ferland, *Trails*

Bow Open Spaces, Inc. (BOS) is a non-profit land trust incorporated in 1997 to preserve and permanently protect undeveloped wildlife habitats, farmland, forests, wetlands, and other lands of conservation value in Bow for the enjoyment of the residents of the town.

Member-supported Bow Open Spaces currently monitors 1,965 acres of land in the Town of Bow. Our organization holds conservation easements on most of this land and owns two of the properties. Under a contract with the Town of Bow, we also monitor, at no charge, the Hammond Nature Preserve.

We are very thankful, as we are sure many of you are, that residents of the Town of Bow had the foresight years ago to acquire land to be preserved as open space. Bow Open Spaces has created and maintains about 21 miles of hiking/trail bike trails in the following town forests: *Hammond Nature Preserve* (144 acres), *Walker Forest* (187 acres), *Knox Town Forest* (318 acres), *Nottingcook Town Forest* (771 acres). Trail maps can be found on our website, bowopenspaces.com.



Front Row Left to Right: Bob Lux, Ken Domain, Harry Hadaway, Frank Boucher. *Back Row Left to Right:* Marc Ferland, Martin Murray, Bob Dawkins, Eric Thum.

Due to the Covid-19 pandemic, our trails were used much more in 2020 than past years. People were eager to get outside and exercise, enjoy nature and avoid crowds. As a result of the year's first significant snowstorm in December, many of the trails in our forests became almost impassable due to fallen snow-laden trees. Thanks to the volunteer efforts of many members of Bow Open Spaces and others, all of the trails were cleared in a week's time.

We count on you to let us know if anything on our trail system requires attention. And now, there is a Trail Catalog tool that can be found on our web page, allowing you to easily and quickly report on any issues found. Whether it is a downed tree or consideration of a bridge, it is important to hear from you. We will catalog all observations and comments and utilize them as we plan our Trail Care days, which occur several times each year.

A special thanks goes out to Jim Jensen who had trail signs made and installed on the Life, Rookery, and Hemlock Trails in the Hammond Nature Preserve & Walker Town Forest. Additional thanks to Mike Lax and Scott Oosterveen for their help with the trails.

If you would like to become a member or contribute to Bow Open Spaces, go to our website <https://bowopenspaces.com/>. Members receive a quarterly newsletter, and the modest member fee goes toward purchasing equipment and supplies used to build and maintain trails and trail infrastructure, and to support the stewardship work that is a primary mission of Bow Open Spaces. Color trail maps of all the town forests are available on our website. We also have a presence on Facebook and Instagram.

If you are interested in learning about protecting your property through a conservation easement, contact Bob Dawkins: membership@bowopenspaces.com.

BOW COMMUNITY MEN'S CLUB

Charlie Griswold Secretary

The year 2020 started on a high note with 94 brave souls enjoying a New Year breakfast at the community building. Later, in January, we again hosted a prime rib dinner honoring the Fire Department. As always, well attended and well received. Still later in January we re-elected Rich Oberman as our president at our annual meeting as well as made ambitious plans for the New Year.

February saw us preview the upcoming town meeting with town manager Dave Stack and Selectwoman Colleen Hunter. The town meetings did go according to schedule and the club honored Eric Anderson as the 2019 citizen of the year, a well-deserved recognition for his many years of service to our fair town. That turned out to be the last get-together for some time.

In March we worked with the town departments to set up a food distribution program at the community building. We donated the use of our freezer and a brand-new refrigerator along with any food contained therein. Tim Sweeny's crew assisted in moving them from the coffin building which we had been using as a temporary storage area. March also saw us having our board meetings virtually which after minor glitches and operator error seemed to work well. With warmer weather, work resumed on the new storage shed behind the old town hall. Several fundraisers in 2019, allowed us to purchase the building outright and R&T Electric installed the wiring. A crew of club members headed by Bob Watt installed partitions, insulation, and shelving. Shortly after Memorial Day, we were able to vacate the coffin building and store all of our utensils, material, and appliances all in one place.

While we had to cancel most of our activities for the balance of the year, due to safety concerns, including Memorial Day, Halloween, and the tree lighting meal, some things we were able to do. We awarded four \$1000.00 scholarships to deserving Bow High School seniors. Flags Across Bow program has become very popular approaching 300 total subscriptions and have over eight crews placing the flags. This year we placed them early (Good Friday) and left them in place through Memorial Day. It was felt that the display of the flags would be a good morale booster during this stressful time.

Troop 75 came up with a creative way to have a roadside clean-up that was safe for all. He had family teams doing clean-up routes to minimize possible virus exposure/transmission. They collected 34 bags of trash, maintaining the beauty of Bow. We can't thank Troop 75 and their families enough!

We managed one social event before everything shut down. Warren Perry, Sue Perry, Dave Laflamme, and Kelly Laflamme hosted a Valentine's Day "Ladies Night" for about 50 members and guests with lots of food, socializing, and music by the Capitol Four Quartet. The quartet was amazing.

Sadly, we had to say goodbye to two long time members, Phil Downie, and Dick Welch. For years Phil could be found working in the kitchen at our meetings and public events. Dick was one of the founders of our annual lobster fest. He also skillfully rebuilt the Old Town Roller proudly displayed across from the Old Town Hall. Sadly, his wife Marge joined him in Death. We remember her as the "Cookie Lady" furnishing her tasty treats for our meetings and town functions. We also lost a longtime friend, Heritage Commission Chairman, Gary Nylen. While not a member, the club worked with Gary on any number of projects including historical signs and the Town Roller Shelter. He will be missed!

The club continues to support all town departments, clubs and sponsors such groups as Troop 75, Bow High School Robotics Club and the Bow Police Association among others. We would like to give a special shout out to Judy Goodnow and her crew for the renovations to the Old Town Hall, sponsored by the Bow Rotary. Also to Gerry Carrier who headed up a crew of Men's Club and Rotarians to repair, clean, and repaint all the cabinets and wood-work in the kitchen.

The club sincerely hopes for a better year in 2021 that will allow us to resume some of the events we have become known for. We wish for everyone's safety and health for 2021.

BOW GARDEN CLUB

Lorraine Dacko President

MEMBERS

Lorraine Dacko, President

Michelle Bailey, 1st Vice President

Keryn Anderson, 2nd Vice President

Lory Attalla, Co-Secretary

Lisa Richards, Co-Secretary

Sharon Pearce, Treasurer

Debra Thum, Treasurer

Usually, The Bow Garden Club has membership meetings on the second Monday of the month at Old Town Hall starting at 6:00 P.M. with social time, a program and a meeting, but this year we were dealing with CO-VID-19 restrictions, and were not able to have meetings and educational programs. In April, Keryn Anderson started our first Bow Garden Club Newsletter, so members could be kept informed during the pandemic.

In lieu of our plant sale, we were able to sponsor a “Plant-Less Plant Sale” in May. Residents of Bow and surrounding towns made donations in place of purchasing a plant or two, a THANK YOU to all who donated.

In June, a Pollinator Garden was planted at the Gazebo to acknowledge “National Pollinator Week”. The results should appear in spring of 2021 with a bounty of flowers. An outdoor drive-up for “Kids Potting Kits” was held in honor of “National Garden Week”, Small colorful pots with soil and seed packets were given out to the children to plant at home. Welcome “Future Young Gardeners and Farmers of America”.

September was the clean-up and planting of The Garden of Hope at Memorial Field in Concord. The beautiful pink chrysanthemums were planted in the cancer ribbon shape to honor survivors, families, and as an inspiration to all who go to the field.

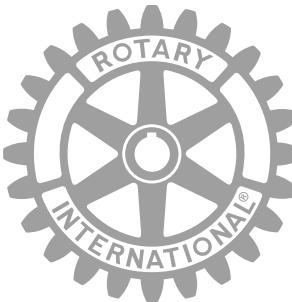
November was a busy month for the Garden Club with our poinsettia sale and pajama collections. The pajamas and books go to children living under difficult circumstances. In 2020 we collected a Total of 347 pajamas and 83 books, a record for us. A drive-up, pick up was used for the poinsettia delivery because of the pandemic distancing.

Here we are in December decorating the wreaths for the Bow town buildings, making the gazebo Festive, and Zooming our Annual Meeting for 2020.

BOW ROTARY CLUB

Matt Gatzke, President

Rotary Club of Bow



Logo designed by John McCauley

In June 1970, a determined and committed group of Bow citizens banded together to found our club and embark on a journey of providing service and making a difference in our community and the world. Little could they have imagined our current situation. Advance to 2020, many of our plans to honor and commemorate the founding of our club, and its many accomplishments over the past 50 years have had to be put on pause as the pandemic unfolded. Thanks to the Bow Times, our website and social media, we have been able to tell the story of the club's past, present and future. We look forward to a time soon when we can celebrate in person to honor our club's significant milestone.

As with all community organizations, the pandemic has created special challenges and has required the Bow Rotary Club to pivot and rethink how to carry out its greater mission of service.



Zoom Meeting

As a club of 51 members that draws its energy from being in the moment and ready to get things done, meeting virtually has been both a challenge, and a blessing. Via Zoom, we have maintained high online meeting attendance and we have worked hard to strengthen the strong sense of community within the club which in turn benefits our greater efforts. During a time of isolation, with many working remotely or retired at home, we have been reminded of the value of fellowship which has long been a hallmark of the club. Club leadership and various committees too have also pivoted to continue the work of the organization in this new realm.



2020 Christmas Tree Sale

Our primary fundraising events such as the Car Show and the Annual Auction had to be cancelled. Fortunately, we were able to move ahead with a community-wide appeal for monetary donations from both sponsors, and the citizens of Bow and Dunbarton. Thank you to all in our community who responded generously and donated during our appeal. The money raised will enable us to continue to offer scholarships and camperships to deserving students in 2021. In 2020, we awarded \$22,500 in scholarships to 14 deserving students. We were also able to provide holiday cheer and raise funds with our Christmas tree and wreath sales. Tree sales broke records in terms of revenue and how quickly the trees sold.

In terms of community service, early in the pandemic club members worked with the Bow Welfare Department. and took part in a drive-up food drive. We also applied for and received a Rotary Global Grant to provide local relief in the form of two large donations to the NH Food Bank, designating the Friends of Forgotten Children and The Friendly

Kitchen as recipients. The club also took part in the Rotary District's Million Mask Challenge with masks secured for a number of local and regional organizations in need. We continued with our tradition of giving personalized books to first-graders at both Bow and Dunbarton Elementary Schools, though we were unable to go to the schools and read to the students which is always a highlight. We resumed Roadside Cleanup along Route 3A in the fall and answered the call to assist the Bow Garden Club with the cleanup of Rotary Park. The club also covered the cost to make upgrades to the electrical system at the park which helped contribute to the tradition of the holiday lights. The club recognized first responders and essential workers in our community via a banner displayed at the park. Just before the Christmas holiday, we provided school district teachers and personnel, cards of thanks and platters of cookies, and rang the bells for the Salvation Army in Concord. We have also continued to receive and consider requests for donations and other appeals from both local and international relief organizations. During our time online, the club has also been making some cosmetic improvements to the Old Town Hall where we normally meet.

Both the Interact (high school) and EarlyAct (middle school) clubs began meeting online in the fall. Both clubs remain vibrant and they continue to both impress and challenge us to do more.

Looking ahead to the early months of 2021, we have begun efforts to promote our scholarship program, the Four-Way Speech Contest and other activities once our community further re-opens. We also hope to be able to host our Car Show and possibly the Summer Concert Series.

Our weekly club meetings will continue via Zoom every Friday morning at 7:30 a.m, until the vaccine is widely in use and in-person meetings are advisable. If you would like to learn more about the club and "try us out", please join us online. Please click the "Contact Us" link on our homepage and we will send you the meeting Zoom link. Check out bowrotary.org where you will find a schedule of upcoming meetings. We have been enjoying a series of interesting guest speakers.

Bow Rotary remains steadfast in its commitments of "We Help Others" and "Service Above Self" and looks forward to a time when we can return to live club meetings, in-person community events and working side-by-side to make a difference in our community and the world. We wish you all a healthy year ahead!

BOW YOUNG AT HEART CLUB

Candy Ricard, President

MEMBERS

Candy Ricard, President

Judy Klotz, Vice President

Barbara Francis, Treasurer

John Violette, Secretary

Kay Herrick, Treasurer

The object of this association is service to others, community participation, and social get-togethers. We are a non-profit, non-sectarian and non-partisan group.

Membership is open to any person fifty-five years of age or over. Membership dues are \$15.00 per year for residents and \$25.00 per year for non-residents.

Meetings are held at the Bow Community Building, 3 Bow Center Road. Each meeting begins with a brown bag lunch at 11:30 a.m. with dessert and a beverage provided; club business meeting begins at noon followed by club activity or guest speaker.

Speakers for 2020 included Stacy Fenerty from Royal Tours, who gave a review of five trips planned, and member Jean Eaton entertained the group with lovely songs on her keyboard.

Three meetings were held during 2020. All remaining meetings were cancelled due to COVID-19 Pandemic. The club donated \$300.00 in gift cards from Market Basket towards Thanksgiving baskets to the Bow Human Services Department.

Bow Young at Heart looks forward to welcoming returning and new members when it is felt to be safe to hold in-person meetings again. For more information on Bow Young at Heart contact Candy 228-1662 or Judy 224-2428.

BOW YOUTH FOOTBALL

Shawn Lover President

BOARD OF DIRECTORS

2020 Varsity Granite State league Football Champions

Tom Ouellette, Vice President

Kevin Kimball, Secretary

John Wheeler, Treasurer

Carl Brown

Rick Hinck

Shawn Mullen

Lee Kimball

Tim McKerley

Harlan Hutchinson

Jeremy Geiger

The Bow Youth Football (BYF) is a private non-profit organization and was founded in 2005 dedicated to providing the youth of our community the opportunity to participate in the game of football. The success of the current program can be credited to the founding fathers of the program and the subsequent boards of directors, coaches, parents, and corporate sponsors.

In addition to affording players the opportunity to develop football skills the program fosters, teamwork, physical and mental fitness, self-confidence, friendships, and pride. The program also serves as a feeder program for the high school, which has witnessed a great deal of success the last few years.

The kick-off season of 2005 consisted of only two teams (7th and 8th grade) with a total of thirty players and seven coaches. The 2020 program comprised of three teams representing (3rd, 4th, 5th, 6th, 7th, and 8th grades) with a total of 70 players and 16 coaches. Although the success of the program is not measured in wins or losses, The Bulldog 3-4-5 Grade team ended its season with a record of 1 win, 3 losses; the 5-6 Grade team ended its season with a record of 0 wins and 4 losses; and the 7-8 Grade Varsity concluded its 2020 season on a positive note by beating the COVID-19 pandemic and winning the Granite State Football League Varsity championship over Merrimack Valley by a score of 22 to 6 and ending the season with a record of (7-1)

The BYF Board of Directors are indebted to the numerous corporate sponsors, the Bow High School for the use of the game field and concession stand, Granite Shore Power for use of their fields for practice and assistance with lighting, coaches, volunteers, and parents. Visit our website at bowyouthfootball.org or check us out on our Facebook page.

Registration for the 2021 season will open in April and all registration is done online. No mailed forms required. Go to our website at bowyouthfootball.org to access registration forms under documents.

GO BULLDOGS



BOW ATHLETIC CLUB

Bryce Larrabee President

The Bow Athletic Club (BAC) was founded in 1974 as a private, non-profit organization to foster the participation of the town's children in available sports programs. BAC coordinates programs in basketball, baseball/softball, field hockey, lacrosse, and soccer for grades one through twelve to complement or supplement existing Town of Bow Recreation programs and Town of Bow school teams.

In keeping with our belief that every child who wants to play will play, the BAC has a tradition of creating additional teams, and even leagues, to give everyone a chance to play, as well as, offering even greater opportunities to those that want to play even more.

Our board of directors consists of community volunteers, each of whom shares in the various responsibilities of recruiting coaches and officials, scheduling, game management, and other duties. Meetings are held monthly with elections at the June Annual Meeting. Meetings are open to the public and all are welcome and encouraged to attend.

BAC programs are not funded by town taxes. Money is raised through sponsorships, fund-raisers and donations from individuals and organizations. Registration fees are modest and equipment and financial scholarships are available,

Like all of society, this past year has been an unusual one for BAC. Just prior to the Covid-19 pandemic, BAC was able to successfully complete our largest fundraiser of the year - the 35th Annual Bow Athletic Club basketball tournament, held every February School Break since 1984. This past year's volunteer efforts resulted in the most successful tournament in BAC History. Of course, fundraisers like the basketball tournament allow BAC the opportunity to be able to assist the community in a variety of projects. Recent donations to the Town of Bow and Bow School District include a) the resurfacing of the Bow High School outdoor courts and the addition of spot-lights (for night play), b) a pump and hose to be used by Bow Park and Recreation for hockey on the Town Pond, and c) funding efforts to improve drainage at Hansen Park, among others.





Not only is the board of directors run by volunteers, but so are the coaches. BAC can never have enough volunteers, and is always looking for help with coaching, and board of director duties.

Bow Athletic Club Board of Directors

President.....	Bryce Larrabee
Vice President.....	Mark Zerba
Secretary.....	Brian McKeen
Treasurer.....	Brian Kelso
Chief Information Officer.....	Natasha Tinkhof

Board Members

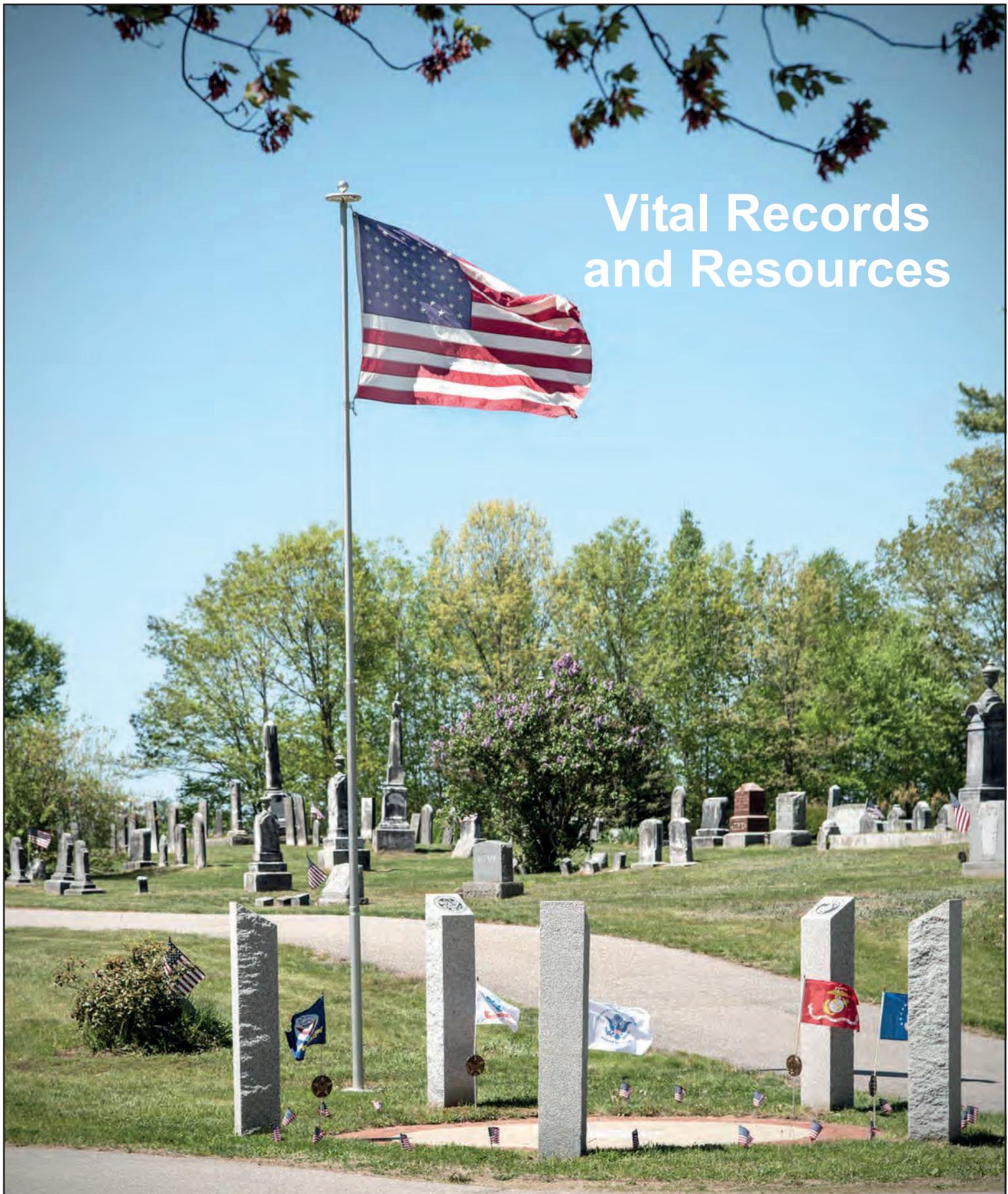
at Large

Mark Murray
Jack Reardon
Chris Cloutier
Bill Scull
Don Hubbard
Ryan Berg

Chairpersons

Basketball	Bryce Larrabee
Baseball	Mark Nadzan
Softball	Robyn Malone
Field Hockey	Robyn Malone
Soccer	Jared Bland
Lacrosse	Kate England

Vital Records and Resources



The American Flag flies at the Veterans' Memorial at the Evans Cemetery

BIRTHS

Bow Resident Birth Report 01/01/2020-12/31/2020

Department of State, Division of Vital Records Administration

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
VALENTI, COOPER MCCANN	01/15/2020	MANCHESTER,NH	VALENTI, MICHAEL	VALENTI, ERIN
ORTAKALES, KENNEDY LINN	01/18/2020	CONCORD,NH	ORTAKALES, JEFFREY	ORTAKALES, COLLEEN
LAROCHE, MACIE JO	01/31/2020	MANCHESTER,NH	LAROCHE, COREY	LAROCHE, NICOLE
MICHELSON, CORA HARPER	02/19/2020	MANCHESTER,NH	MICHELSON JR, CHARLES	MICHELSON, ANDREA
RICHTER, ASHER STUART	02/24/2020	CONCORD,NH	RICHTER, ERIC	RICHTER, ALYSIA
HUNTINGTON, RYDER LEMOINE	03/03/2020	CONCORD,NH	HUNTINGTON, JONATHAN	HUNTINGTON, DONI
BUCHANAN, EMILY LOUISE	03/06/2020	CONCORD,NH	BUCHANAN, ROBERT	BUCHANAN, KAITLYN
TARDIF, ANGEL ZIA	03/10/2020	CONCORD,NH	TARDIF, BONNI	TARDIF, BONNI
SMITH, KEEGAN WILLIAM	03/18/2020	MANCHESTER,NH	SMITH, BRIAN	SMITH, MELISSA
SCULL, ETHAN WILLIAM	03/20/2020	CONCORD,NH	SCULL, WILLIAM	SCULL, EMILY
KARNAUK, SASHA PETER	04/10/2020	NASHUA,NH	KARNAUK, ILYA	KARNAUK, ALEXANDRA
KNAPP, ROBERT WALKER AI	04/16/2020	CONCORD,NH	KNAPP, WILLIAM	BEISIEGEI, ISABELLA
CLARK, CHARLIE MICHAEL	04/21/2020	MANCHESTER,NH	CLARK, SHAWN	CLARK, WHITNEY
MACHCI, ELLE CATHERINE	05/01/2020	CONCORD,NH	MACCHI, TIMOTHY	MACCHI, LINDSAY
KITSIS, OLIVER MATTHEW	05/05/2020	CONCORD,NH	KITSIS, MATTHEW	KITSIS, KELLY
ULRICH, JOSHUA TERRY	05/06/2020	CONCORD,NH	ULRICH, CHRISTOPHER	ULRICH, KENDYL
MOLAN, ANNA LYNN	05/06/2020	CONCORD,NH	MOLAN, SEAN	MOLAN, JOANNA
HANSON, OWEN CHARLES	05/13/2020	CONCORD,NH	HANSON, IAN	HANSON, BRYNN
LAVOIE, KENNY JOSEPH	05/22/2020	CONCORD,NH	LAVOIE, MATTHEW	LAVOIE, ANNA
WHITE, COLIN NAUGHTON	05/27/2020	LEBANON,NH	WHITE II, THOMAS	NAUGHTON, ELLEN
BIELER, JACOBY LACHLAN	06/02/2020	CONCORD,NH	BIELER, ANDREW	BIELER, ELIZABETH
MACE, ADELEIGH ELLEN	06/15/2020	MANCHESTER,NH	FERRIS, MICHAEL	MACE, KIMBERLY
FERRIS, CAMDEN MICHAEL	06/26/2020	MANCHESTER,NH	MENNING, MATTHEW	FERRIS, LIZA
MENNING, MARGARET FERREIRA	06/28/2020	MANCHESTER,NH	MENNING, MATTHEW	MENNING, MARILYN
BELBIN, GAVIN RAYMORE	07/15/2020	CONCORD,NH	BELBIN, RANDY	BELBIN, KESIA
DESROCHERS, DYLAN JAMES	07/20/2020	CONCORD,NH	DESROCHERS, JOSHUA	DESROCHERS, JESSICA
BLUMBERG, SOPHIA DORIS	07/28/2020	CONCORD,NH	BLUMBERG, CHARLES	BLUMBERG, KATRINA
SHEVELAND, STARK REDDINGTON	08/03/2020	CONCORD,NH	SHEVELAND, THOMAS	SHEVELAND, CAITLIN
GREENE, MAEVE GOULET	08/04/2020	MANCHESTER,NH	GREENE, SHAYNE	GREENE, BRIANNA
RIDER, WILLIAM JOSEPH	08/06/2020	CONCORD,NH	RIDER, JOSEPH	RIDER, EMILY

BIRTHS

Bow Resident Birth Report 01/01/2020-12/31/2020

Department of State, Division of Vital Records Administration

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
TODD, SILAS EVERETT	08/08/2020	CONCORD,NH	TODD, ERIC	TIBBO, SARAH
BELCHER, BENJAMIN DECLAN	08/15/2020	CONCORD,NH	BELCHER, JAMES	BELCHER, BRIDGETTE
DUTTON, MARCUS ANDREW	08/21/2020	CONCORD,NH	DUTTON, ANDREW	DUTTON, TRACY
BRUCE, MATTHEW HARLAND	08/28/2020	CONCORD,NH	BRUCE, STEPHEN	BRUCE, SARAH
MCDERMOTT, SAMANTHA MARIE	10/02/2020	CONCORD,NH	MCDERMOTT, WILLIAM	MCDERMOTT, CHRISTINE
AUDLEY, GORDON STACY	10/25/2020	LEBANON,NH	AUDLEY, RYAN	AUDLEY, BROOKE
THIBAUDEAU, MACIE STONE	10/26/2020	MANCHESTER,NH	THIBAUDEAU, JOSHUA	THIBAUDEAU, LAUREN
SANDLIN, KILEY BLAKE	10/28/2020	CONCORD,NH	SANDLIN, BRENDON	SANDLIN, KAYCEE
MULLEN, FALYNNA AUTUMN	11/15/2020	MANCHESTER,NH	MULLEN, SHAWN	MULLEN, CASSANDRA
MCDANIEL, SAMUEL PARKER	11/18/2020	LEBANON,NH	MCDANIEL, KRISTOPHER	MCALEISTER, MARY
LAREAU, LUCIEN BOYCE	11/18/2020	CONCORD,NH	LAREAU, STEVEN	LAREAU, KATIE
BICKFORD, THEO CAMPBELL	12/02/2020	MANCHESTER,NH	BICKFORD, ROSS	BICKFORD, ANDREA
SAVOY, CHARLOTTE VICTORIA	12/14/2020	CONCORD,NH	SAVOY, JOSHUA	SAVOY, ASHLEY

Total number of records 43

MARRIAGES

Bow Resident Marriages Report 01/01/2020-12/31/2020

Department of State, Division of Vital Records Administration

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
PARISEAU, TABITHA E BOW, NH	PAULEY JR, MICHAEL D BOW, NH	BOW	BOW	02/08/2020
COLPITTS, GREGORY P BOW, NH	LONG, HAIYI WALTHAM, MA	CONCORD	BOW	03/08/2020
COZZI, REBEKAH M BOW, NH	FOX IV, JAMES J SALEM, NH	BOW	CANDIA	03/13/2020
STENSTROM, JORDAN P SWANZEY, NH	LEMON, MADISON R BOW, NH	SWANZEY	KEENE	04/23/2020
GREENE, SHAYNE P BOW, NH	GOULET, BRIANNA N BOW, NH	BOW	CANDIA	06/20/2020
CIMAR, SHAUN W BOW, NH	TAYLOR, NICHOLE M BOW, NH	BOW	CHICHESTER	07/24/2020
SLOANE, STEPHANIE C BOW, NH	PETERSON, CHANDLER R STRAFFORD, NH	BOW	RYE BEACH	07/25/2020
POULIN, NANCY A BOW, NH	MAGNARELLI, PAUL M BOW, NH	BOW	WILMOT	08/08/2020
SHREEVE, TREVOR P BOW, NH	FLYNN, KELLEY A BOW, NH	BOW	HOPKINTON	08/22/2020
BELANGER, JESSICA J SALISBURY, NH	BROOKS, RYAN T BOW, NH	BOW	SOUTH TAMWORTH	08/29/2020
WEISS, REBECCA I BOW, NH	FLETCHER, JOHN M BOW, NH	BOW	DERRY	08/30/2020

MARRIAGES

Bow Resident Marriages Report 01/01/2020-12/31/2020

Department of State, Division of Vital Records Administration

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
CLOUGH, FRANK J BOW, NH	STARR, GWENA BOW, NH	BOW	BOW	09/05/2020
HARDY, THOMAS J BOW, NH	ROBSON, DEIDRE L BOW, NH	BOW	LONDONDERRY	09/12/2020
SIMKIN, TERRANCE L BOW, NH	SPALSBURY, DIANE D LAKE FOREST, CA	BOW	HENNIKER	09/15/2020
BEDARD, LIA S BOW, NH	LEONE, JOSEPH K BOW, NH	BOW	WHITEFIELD	09/19/2020
SIGER, KAITLYN M BOW, NH	WADDELL, KEITH A BOW, NH	BOW	PLYMOUTH	09/20/2020
HANCARIK, DARIAN R BOW, NH	EBBS, JESSICA K BOW, NH	BOW	MEREDITH	10/04/2020
LINK, NADIA E BOW, NH	YVARS, DANIEL J BOW, NH	BOW	MANCHESTER	10/09/2020
MURPHY, DALE C BOW, NH	WELCH, DONNA M BOW, NH	BOW	BOW	10/10/2020
SIMPSON, CODY R BOW, NH	SMITH, MAE E BOW, NH	BOW	WILMOT	10/17/2020
BARBERIAN, JUSTIN R BOW, NH	POOLE, BRITTANY M BOW, NH	BOW	NASHUA	10/17/2020
VETRANO-ANTUNA, MICHELLE M BOW, NH	BAGA, BRIAN M BOW, NH	BOW	BOW	12/05/2020

MARRIAGES

Bow Resident Marriages Report 01/01/2020-12/31/2020

Department of State, Division of Vital Records Administration

Person A's Name and Residence	Person B's Name and Residence	Place of Marriage
LARBIE, DARCY L BOW, NH	CYR, STEVEN J BOW, NH	NEW LONDON

Total number of records 23

Date of Marriage
12/11/2020

DEATHS

Bow Resident Death Report 01/01/2020-12/31/2020

Department of State, Division of Vital Records Administration

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
JORDAN, CODY THOMAS	01/02/2020	MANCHESTER	JORDAN, THOMAS	HORN, LAURIE	Y
FLYNN, ROBERT P	01/03/2020	WOLFEBORO	FLYNN, EDWARD	SIMPSON, MARY	N
THORELL, ERICK ALLAN	01/06/2020	CONCORD	THORELL, ALLAN	APPLEGATE, JANET	N
MORTIMER-SIMKIN, PAULINE E	01/08/2020	CONCORD	BALDI, EUGENE	COSTA, FLORENCE	N
SICA, JEAN CATHERINE	02/02/2020	BOW	MCELDUFF, JAMES	PURCELL, HELEN	N
NICHOLSON, WILLIAM ELMER	02/10/2020	CONCORD	NICHOLSON, EDGAR	LIVINGSTON, MAUDE	Y
NELSON, RITA KATHERINE	02/17/2020	CONCORD	BARTOLONI, FRED	QUATROMONI, ELVIRA	N
LORD, RICHARD C	03/06/2020	BOW	LORD, ROBERT	RICHARDSON, ELAINE	Y
GAGNON, ARTHUR LEO	03/06/2020	CONCORD	GAGNON, ARTHUR	MICHAUD, LAURETTE	Y
FLORENCE JR, ORA EARLE	03/07/2020	BOW	FLORENCE, ORA	GOFF, GWENDLYN	Y
PLOURDE, JEANETTE	03/14/2020	BOSCAWEN	SEVERANCE, JOHN	STEWART, BERNICE	N
MASTERSON, THOMAS F	03/27/2020	MANCHESTER	MASTERSON, RICHARD	CURLEY, MARGARET	N
ROBERGE, JEAN M	05/06/2020	BOW	ROBERGE, JEAN	AUBIN, ALICE	N
GONYER JR, LAWRENCE E	05/07/2020	BOW	GONYER, LAWRENCE	SMITH, MILDRED	Y
ST HILAIRE, BEVERLEY P	05/23/2020	CONCORD	PITMAN, CARL	MARDON, ESTELLE	N
LOTHROP, MADELINE E	05/24/2020	SEABROOK	GIRARD, HENRY	PHILMORE, LOUISA	N

DEATHS

Bow Resident Death Report 01/01/2020-12/31/2020

Department of State, Division of Vital Records Administration

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
LAMPER, CARLTON PHILLIP	06/09/2020	CONCORD	LAMPER, ALBERT	JOHNSON, ERNESTINE	N
BRISSETTE, PATRICIA MAE	06/22/2020	BOW	SHERWOOD, CECIL	CLARK, ROMA	N
SIEL, MARY LEE	06/25/2020	BOW	DANIELS, LONNIE	CHAFIN, EULA	N
CRONIN, LOIS	07/13/2020	CONCORD	ENOS, MANUEL	ROSENDALE, HELEN	N
HUNNEYMAN, LAWRENCE J	07/21/2020	CONCORD	HUNNEYMAN, WILLIAM	DUBOIS, LAURA	N
MOSBECK, DENNIS VYREN	07/23/2020	CONCORD	MOSBECK, CHESTER	PERSSON, ASTRID	N
DEWAR, GARY T	07/25/2020	CONCORD	DEWAR, WALTER	HOMOLA, HELEN	Y
ISRAEL, ALAN MERLE	07/31/2020	BOW	ISRAEL, SAMUEL	COHEN, PEARL	Y
MACDONALD, CONNIE ERIN	08/25/2020	BOW	GREENLY, GLENN	JACKSON, MARIE	N
FERRELLI, ARVYNNE LUNDIN	09/10/2020	CONCORD	LUNDIN, ARVID	FERGUSON, SHEILA	N
CAGLIONE, JOHN ALEXANDER	09/11/2020	CONCORD	CAGLIONE, ALEXANDER	WEIR, MARY	Y
SINCLAIR, ALLEN RAYMOND	09/23/2020	CONCORD	SINCLAIR, QUINCY	FOOTE, GERTRUDIE	N
BOURBEAU, DORIS NANCY	09/23/2020	LEBANON	PARROTT, ELIJAH	LAROCHELLE, CECILE	N
LENTINE, LINDA LUCILLE	09/24/2020	BOW	MARCEAU, RUSSELL	MARSH, LUCILLE	N
PARKER, BRADLEY W	09/28/2020	BOW	PARKER, WINFIELD	WARREN, NILA	N
GORDON, PATRICIA J	10/22/2020	PETERBOROUGH	JENNINGS, PERRY	HART, MARY	N

DEATHS

Bow Resident Death Report 01/01/2020-12/31/2020 Department of State, Division of Vital Records Administration

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
JOYCE, ELAINE JANET	10/25/2020	CONCORD	PLOMSKE, ALBERT	MILLER, EDNA	N
LEONARDI, JEAN ELIZABETH	11/03/2020	CONCORD	RYAN, JAMES	ROBBINS, RUTH	N
DAHNE, DONNA LEE	11/04/2020	BOW	PICKNELL, FORREST	POSNER, BEATE	N
ULLIANI, FABIO	11/10/2020	BOW	ULLIANI, GIOVANNI	URBANI, MARIA	N
LARSEN JR, HERBERT GORDON	11/11/2020	BOW	LARSEN SR, HERBERT	JOHNSON, LAURA	N
BAILEY JR, CLARENCE WALDO	11/14/2020	BOW	BAILEY SR, CLARENCE	ARNOLD, LOUISE	Y
NYLEN, GARY DOUGLAS	12/03/2020	BOW	NYLEN, DOUGLAS	DENSMORE, ELIZABETH	Y
WELCH, RICHARD OTIS	12/08/2020	BOW	WELCH, CLARENCE	WILHEMSON, MILDRED	N
MCMANIS, CARLENE MARIE	12/22/2020	BOW	QUESNEL, RAYMOND	BRUNO, MARY	N
BOUCHARD, SUSAN E	12/23/2020	CONCORD	DEANGELO, JAMES	FIGUCA, VERA	N
LOCKE, JANICE DREWRY	12/24/2020	DOVER	DREWRY, JOHN	MARLAND, CHRISTINA	N

Total number of records 43

Resources

U.S. CONGRESSIONAL DELEGATION

United States Senate

Senator Jeanne Shaheen
Web: www.shaheen.senate.gov
Mail: 506 Hart Senate Office Building,
Washington DC 20510
Phone: (202) 224-2841

Senator Margaret Wood Hassan
Web: www.hassan.senate.gov
Mail: 324 Hart Senate Office Building,
Washington DC 20510
Phone: (202) 224-3324

United States House of Representatives 2nd Congressional District of New Hampshire

Representative Ann McLane Kuster
Web: <http://kuster.house.gov/>
Mail: 320 Cannon House Office Building,
Washington, DC 20515

- or -

18 North Main St., Fourth Floor, Concord, NH 03301
Phone: (603) 226-1002, (202) 225-5206
Fax: (202) 225-2946

N.H. GOVERNOR, EXECUTIVE COUNCIL, HOUSE & SENATE

Governor of New Hampshire

Governor Christopher T. Sununu
Web: <http://www.governor.nh.gov/>
Mail: Office of the Governor, State House, 107
North Main Street, Concord, NH 03301
Phone: (603)271-2121, Fax: (603) 271-7680

Executive Council, District 4

Councilor Theodore L. Gatsas
<https://www.nh.gov/council/districts/d4/index.htm>:
PO Box 6655, Manchester, NH

- or -

107 North Main St., State House Rm. 207
Concord, NH
Phone: (603) 271-3632 or (603) 623-0211
Email: ted.gatsas@nh.gov

Bow Representatives to the N.H. General Court

New Hampshire Senate - District 16
Senator Kevin Cavanaugh
Mail: 33 N. State St, 101-B, Concord, NH 03301
Phone: 271-1403
Email: kevin.cavanaugh@leg.state.nh.us

New Hampshire House - District 23

Representative Gary L. Woods
Mail: 38 Evangelyn Drive, Bow, NH 03304
Phone: (603)228-3827
Email: gary.woods@leg.state.nh.us

Representative Mary Beth Walz
Mail: 25 One Stack Drive, Bow, NH 03304-4708
Phone: (603)225-1968,
Email: mbwalz@leg.state.nh.us



Town Meeting 2021

**Town Moderator Peter Imse oversees the 2020 State Primary held at
the Bow Community Center on September 8, 2020**



2021 Town Meeting Warrant Town of Bow, New Hampshire

To the Inhabitants of the Town of Bow in the County of Merrimack, in said State, qualified to vote in Town affairs.

You are hereby notified to meet at the Bow Community Building on Tuesday, March 9, 2021, to act upon Article 1 and Article 2 by official ballot. The polls shall be open for balloting from 7:00 a.m. to 7:00 p.m.

You are further notified to meet at the Bow High School Auditorium on Wednesday, March 17, 2021 at 6:30 p.m. to discuss, amend and act upon Articles 3 through 13, the proposed FY 2021-22 municipal budget, and all other matters to come before the meeting.

First Session of Annual Town Meeting March 9, 2021 (Official Ballot Voting)

1. To choose by non-partisan ballot the following town officers:

Selectman	3 years, 2 seats
Town Clerk/Tax Collector	3 years, 1 seat
Town Treasurer	3 years, 1 seat
Budget Committee	3 years, 2 seats
Trustee of Trust Funds	3 years, 1 seat
Library Trustee	5 years, 1 seat
Library Trustee	1 year, 1 seat
School Board	3 years, 1 seat
School District Clerk	3 years, 1 seat

2. Are you in favor of the adoption of ZONING ORDINANCE AMENDMENTS presented below as proposed by the Planning Board?

A. Are you in favor of the adoption of ZONING AMENDMENT A as proposed by the Planning Board vote of December 17, 2020 to replace the existing Section 7.14 Excavation of Earth Materials, with the adoption by reference of New Hampshire Revised Statutes Annotated, Chapter 155-E in its entirety, as amended, and designate the Planning Board as the "Regulator?" The amendment has been on file at the Municipal Building since Tuesday, December 22, 2020. (Recommended by the Planning Board by a vote of 7-0)

- B. Are you in favor of the adoption of ZONING AMENDMENT B as proposed by the Planning Board vote of December 3, 2020 to amend the Zoning Map to rezone the existing Business Development (BD) District to General Industrial (I-2)? The amendment has been on file at the Municipal Building since Tuesday, December 8, 2020. (Recommended by the Planning Board by a vote of 7-0)
- C. Are you in favor of the adoption of ZONING AMENDMENT C as proposed by the Planning Board vote of January 7, 2021 to revise Section 14.03(A) and require a certified foundation plan for all new residences? The amendment has been on file at the Municipal Building since Tuesday, January 12, 2021. (Recommended by the Planning Board by a vote of 7-0)
- D. Are you in favor of the adoption of ZONING AMENDMENT D as proposed by the Planning Board vote of January 21, 2021 to revise Article 6.07, Table of Dimensions, and reduce minimum lot sizes in the Commercial (C), Limited Industrial (I-1), and General Industrial (I-2) districts based on the availability of public utilities? The amendment has been on file at the Municipal Building since Tuesday, January 26, 2021. (Recommended by the Planning Board by a vote of 7-0)
- E. Are you in favor of the adoption of ZONING AMENDMENT E as proposed by the Planning Board vote of January 26, 2021 to amend Article 14.07, Violations, and add a provision about violations visible from public street? The amendment has been on file at the Municipal Building since Tuesday, January 26, 2021. (Recommended by the Planning Board by a vote of 7-0)
- F. Are you in favor of the adoption of ZONING AMENDMENT F as proposed by the Planning Board vote of January 21, 2021 to revise Article 3, Definitions, and amend the definition of a Vernal Pool? The amendment has been on file at the Municipal Building since Tuesday, January 26, 2021. (Recommended by the Planning Board by a vote of 7-0)
- G. Are you in favor of the adoption of ZONING AMENDMENT G as proposed by the Planning Board vote of January 26, 2021 to amend Article 10.03, Wetlands Conservation District? The amendment has been on file at the Municipal Building since Tuesday, January 12, 2021. (Recommended by the Planning Board by a vote of 7-0)

Second Session of Annual Town Meeting

March 17, 2021

(Deliberative)

3. "Shall we adopt the provisions of RSA 40:13 (known as SB 2) to allow official ballot voting on all issues before the Town on the second Tuesday of March." (3/5 majority ballot vote required)
4. To see if the Town will vote to approve the purchase of the property and contents at 21 Bow Center Road, known as the Bow Youth Center, at a cost not to exceed \$1,250,000 payable over term of two years with an annual appropriation of \$700,000 in the first year and \$550,000 in the second year per RSA 32:7-a Capital Projects, and further to raise and appropriate \$700,000 for the first year's payment and to further authorize the withdrawal of \$327,877 from the Land Purchase Capital Reserve Fund created for that purpose, to be used toward the first year's payment with the balance to come from general taxation. In the following year, the appropriation of \$550,000 will be contained in the operating budget. (2/3 majority vote required) (Recommended by the Board of Selectmen 5-0; Recommended by the Budget Committee 7-0)
5. To see if the Town will vote to raise and appropriate the Budget Committee's recommended sum of \$11,657,982 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Recommended by the Board of Selectmen 5-0; Recommended by the Budget Committee 7-0)
6. To see if the Town will vote to raise and appropriate \$549,500 and authorize payment into existing capital reserve and expendable trust funds in the following amounts for the purpose for which such funds were established. (Recommended by Board of Selectmen 5-0; Recommended by the Budget Committee 7-0)

Bridge and Highway Construction Capital Reserve Fund	\$1,000
Community Center Capital Reserve Fund	\$5,000
Fire Equipment Capital Reserve Fund	\$33,000
Fire suppression Capital Reserve Fund	\$10,000
Fire Truck Capital Reserve Fund	\$112,500
Library Building Repairs Capital Reserve Fund	\$5,000
Municipal Buildings and Grounds Capital Reserve Fund	\$65,000
Police Department Equipment Capital Reserve Fund	\$42,500
Public Works Department Equipment Capital Reserve Fund	\$205,500
Recreation Improvements Capital Reserve Fund	\$20,000
Water System Improvement/Replacement Capital Reserve Fund	\$50,000

7. To see if the Town will vote to raise and appropriate \$616,800 for the purposes listed below, and to authorize funding these amounts by withdrawal from the listed capital reserve funds in the following amounts:

- \$61,200 - Bow Bog Road culvert engineering from the Bridge Capital Reserve Fund
- \$62,500 - Falcon Way/White Rock Hill Road intersection engineering from the Bridge and Highway Capital Reserve Fund
- \$81,600 - Purchase of turnout gear from the Fire Equipment Capital Reserve Fund
- \$65,000 - Purchase of defibrillators from the Fire Equipment Capital Reserve Fund
- \$78,000 – Purchase 1-ton pickup truck from the Fire Equipment Capital Reserve Fund
- \$76,500 - For construction of a salt mixing shed from the Municipal Buildings and Grounds Capital Reserve Fund
- \$95,200 - For construction of a storage building for maintenance equipment from the Buildings and Grounds Capital Reserve Fund
- \$31,500 - Purchase of a Tiltrotator for the DPW excavator from the Public Works Department Capital Reserve Fund
- \$30,300 - Purchase a field mowing tractor from the Public Works Department Capital Reserve Fund
- \$35,000 - Merging IMC data from the Police Department Equipment Capital Reserve Fund

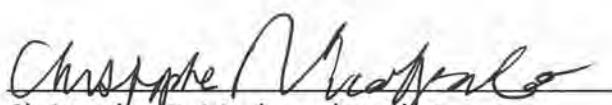
This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until these specified purchases are complete or June 30, 2025, whichever occurs sooner. (Recommended by the Board of Selectmen 5-0; Recommended by the Budget Committee 7-0)

8. To see if the Town will vote to raise and appropriate the sum of \$475,000 for the reconstruction and paving of Town roads. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2026, whichever is sooner.
(Recommended by the Board of Selectmen 5-0; Recommended by the Budget Committee 7-0)

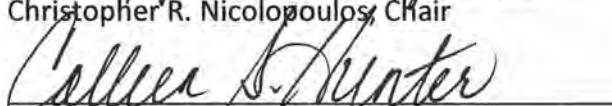
9. To see if the Town will authorize the establishment of the Revaluation Capital Reserve Fund to meet our constitutional and statutory requirement that assessments are at full and true value at least as often as every fifth year. Furthermore, to raise and appropriate the sum of \$18,000 towards this purpose and to appoint the selectmen as agents to expend from the fund.
(Recommended by the Board of Selectmen 5-0; Recommended by the Budget Committee 7-0)

10. To see if the Town will vote to authorize the Board of Selectmen to convey an easement, license, or leasehold interest on property owned by the Town of Bow located at 21-51 Branch Londonderry Turnpike East, identified as Map 23, Map 3, Lot 62, for a period not to exceed 30 years for the purposes of constructing, installing, and operating a communications tower, under such terms and consideration as the Board of Selectmen, in its discretion, deems suitable, and to further authorize the Board of Selectmen to execute such related contracts and agreements related to such communications tower, such authority shall be non-lapsing and shall remain effective until December 31, 2022.
11. Shall the Town of Bow vote to adopt the provisions of RSA 72:28-b, All Veterans' Tax Credit? If adopted, the credit will be available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from services and is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$500, the same amount as the standard or optional veterans' tax credit voted by the Town of Bow under RSA 72:28.
12. To hear reports of standing committees and take any action relating thereto.
13. To transact any other business which may legally come before such meeting.

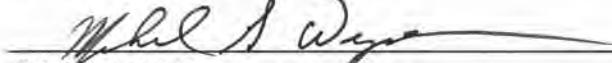
Given under our hands and seal this 18th day of February, 2021.



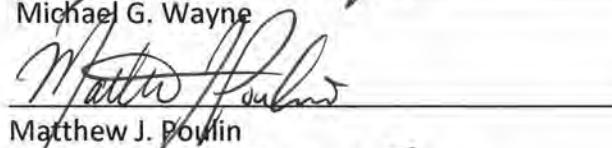
Christopher R. Nicopoulos, Chair



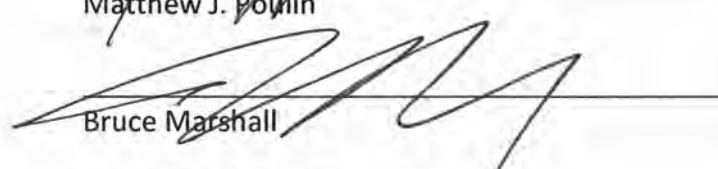
Colleen S. Hunter, Vice Chair



Michael G. Wayne



Matthew J. Poulin



Bruce Marshall

Board of Selectmen
Town of Bow, New Hampshire



New Hampshire
Department of
Revenue Administration

MS-737
2021

Proposed Budget

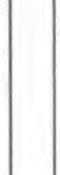
For the period beginning July 1, 2021 and ending June 30, 2022

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on:

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Christine N. Niedzwiecki	Selections Rep	
Robert Blanche Jr.	Budget Comm.	
Jennifer Strong-Rain	School Board Rep	
Mark Zerba	Budget Comm.	
Karen Grisfield	Budget	
Melissa Radomski	Budget	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.propertax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop>



New Hampshire
Department of
Revenue Administration

2021
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2020	Appropriations for period ending 6/30/2021	Appropriations for period ending 6/30/2022	Selectionmen's Appropriations for period ending 6/30/2022	Committee's Appropriations for period ending 6/30/2022	Budget
						(Recommended)	(Not Recommended)	Committee's Appropriations for period ending 6/30/2022
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	4	\$279,907	\$295,811	\$303,193	\$0	\$303,193	\$0
4140-4149	Election, Registration, and Vital Statistics	4	\$223,811	\$252,777	\$254,504	\$0	\$254,504	\$0
4150-4151	Financial Administration	4	\$476,222	\$478,502	\$515,484	\$0	\$515,484	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	4	\$3,681,200	\$1,600,000	\$1,460,000	\$0	\$1,460,000	\$0
4155-4159	Personnel Administration	4	\$7,096	\$7,794	\$9,244	\$0	\$9,244	\$0
4191-4193	Planning and Zoning	4	\$414,554	\$425,896	\$444,477	\$0	\$444,477	\$0
4194	General Government Buildings	4	\$385,050	\$370,356	\$404,841	\$0	\$404,841	\$0
4195	Cemeteries	4	\$27,301	\$40,650	\$40,650	\$0	\$40,650	\$0
4196	Insurance	4	\$80,621	\$82,395	\$88,327	\$0	\$88,327	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$5,555,762	\$3,554,181	\$3,520,720	\$0	\$3,520,720	\$0
Public Safety								
4210-4214	Police	4	\$1,700,841	\$1,758,582	\$1,876,598	\$0	\$1,876,598	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	4	\$1,265,094	\$1,308,207	\$1,363,526	\$0	\$1,363,526	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	4	\$51,899	\$30,388	\$29,868	\$0	\$29,868	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$3,007,834	\$3,097,177	\$3,269,992	\$0	\$3,269,992	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Appropriations

Account	Purpose	Appropriations			Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)
		Actual Expenditures for period ending 6/30/2020	Appropriations for period ending 6/30/2021	Selectmen's Appropriations for period ending 6/30/2022 (Recommended)		
Highways and Streets						
4311	Administration	04	\$1,172,031	\$1,284,343	\$1,272,695	\$0
4312	Highways and Streets	04	\$420,390	\$517,235	\$445,180	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	04	\$42,142	\$39,771	\$40,000	\$0
4319	Other		\$0	\$0	\$0	\$0
		Highways and Streets Subtotal		\$1,634,563	\$1,841,349	\$1,757,875
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	04	\$793,699	\$839,343	\$844,255	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
		Sanitation Subtotal		\$793,699	\$839,343	\$844,255
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$84,953	\$137,067	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0
		Water Distribution and Treatment Subtotal		\$84,953	\$137,067	\$0
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
		Electric Subtotal		\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2020	Appropriations for period ending 6/30/2021	Appropriations for period ending 6/30/2022 (Recommended)	Selectionmen's Appropriations for period ending 6/30/2022	Selectionmen's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
						(Recommen	(Not Recommen	6/30/2022	6/30/2022
Health									
4411	Administration	04	\$1,196	\$2,552	\$2,581	\$0	\$0	\$2,581	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	04	\$2,900	\$6,900	\$3,400	\$0	\$0	\$3,400	\$0
		Health Subtotal	\$4,096	\$9,452	\$5,981	\$0	\$0	\$5,981	\$0
Welfare									
4441-4442	Administration and Direct Assistance	04	\$6,918	\$6,581	\$6,613	\$0	\$0	\$6,613	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Welfare Subtotal	\$6,918	\$6,581	\$6,613	\$0	\$0	\$6,613	\$0
Culture and Recreation									
4520-4529	Parks and Recreation	04	\$74,116	\$50,094	\$31,400	\$0	\$0	\$31,400	\$0
4550-4559	Library	04	\$516,822	\$530,152	\$550,362	\$0	\$0	\$550,362	\$0
4583	Patriotic Purposes	04	\$0	\$500	\$500	\$0	\$0	\$500	\$0
4589	Other Culture and Recreation	04	\$750	\$1,750	\$3,000	\$0	\$0	\$3,000	\$0
		Culture and Recreation Subtotal	\$591,688	\$582,496	\$585,262	\$0	\$0	\$585,262	\$0
Conservation and Development									
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Conservation and Development Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 6/30/2020	Appropriations for period ending 6/30/2021	Selectmen's Appropriations for period ending 6/30/2022 (Recommended)	Selectmen's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
							6/30/2022	6/30/2022
Debt Service								
4711	Long Term Bonds and Notes - Principal	04	\$1,065,000	\$1,060,000	\$1,060,000	\$0	\$1,060,000	\$0
4721	Long Term Bonds and Notes - Interest	04	\$340,589	\$313,253	\$266,407	\$0	\$266,407	\$0
4723	Tax Anticipation Notes - Interest	04	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$1,405,589	\$1,373,254	\$1,326,408	\$0	\$1,326,408	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$431,618	\$1,014,068	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$350,000	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$520,000	\$3,234,518	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$951,618	\$4,598,586	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	04	\$0	\$0	\$197,805	\$0	\$197,805	\$0
4914W	To Proprietary Fund - Water	04	\$0	\$0	\$143,071	\$0	\$143,071	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$0	\$340,876	\$0	\$340,876	\$0	\$0
	Total Operating Budget Appropriations			\$11,657,982	\$0		\$11,657,982	\$0



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Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)	Committee's period ending 6/30/2022 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	06	\$321,400	\$0	\$321,400
4903	Buildings	03	\$700,000	\$0	\$700,000
		<i>Purpose: Multi Year Land and Building Purchase.</i>			
4903	Buildings	06	\$171,700	\$0	\$171,700
		<i>Purpose: Equipment Purchases</i>			
4909	Improvements Other than Buildings	06	\$123,700	\$0	\$123,700
4909	Improvements Other than Buildings	07	\$475,000	\$0	\$475,000
4915	To Capital Reserve Fund	05	\$549,500	\$0	\$549,500
4915	To Capital Reserve Fund	08	\$18,000	\$0	\$18,000
		<i>Purpose: Revaluation Capital Reserve Fund</i>			
		Total Proposed Special Articles			
			\$2,359,300	\$0	\$2,359,300



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Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 6/30/2022 (Recommended)	Committee's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget	Committee's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget
			\$0	\$0	\$0	\$0	\$0
		Total Proposed Individual Articles					

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Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2020	Selectmen's Estimated Revenues for period ending 6/30/2022	Budget Committee's Estimated Revenues for period ending 6/30/2022
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	04	\$0	\$7,000	\$7,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	04	\$0	\$7,000	\$7,000
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	04	\$0	\$95,000	\$95,000
9991	Inventory Penalties		\$0	\$0	\$0
	Taxes Subtotal		\$0	\$109,000	\$109,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	04	\$0	\$2,500	\$2,500
3220	Motor Vehicle Permit Fees	04	\$0	\$2,400,000	\$2,400,000
3230	Building Permits	04	\$0	\$70,150	\$70,150
3290	Other Licenses, Permits, and Fees	04	\$0	\$15,100	\$15,100
3311-3319	From Federal Government		\$0	\$0	\$0
	Licenses, Permits, and Fees Subtotal		\$0	\$2,487,750	\$2,487,750
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	04	\$0	\$380,000	\$380,000
3353	Highway Block Grant	04	\$0	\$225,000	\$225,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	04	\$0	\$85	\$85
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	04	\$0	\$1,500	\$1,500
3379	From Other Governments		\$0	\$0	\$0
	State Sources Subtotal		\$0	\$606,585	\$606,585

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Revenues

Account	Source	Revenues		Selectmen's Estimated Revenues for period ending 6/30/2022	Budget Committee's Estimated Revenues for period ending 6/30/2022
		Article	Actual Revenues for period ending 6/30/2020		
Charges for Services					
3401-3406	Income from Departments	04	\$0	\$528,975	\$528,975
3409	Other Charges		\$0	\$0	\$0
		Charges for Services Subtotal	\$0	\$528,975	\$528,975
Miscellaneous Revenues					
3501	Sale of Municipal Property	04	\$0	\$10,000	\$10,000
3502	Interest on Investments	04	\$0	\$50,000	\$50,000
3503-3509	Other	04	\$0	\$6,400	\$6,400
		Miscellaneous Revenues Subtotal	\$0	\$66,400	\$66,400
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	04	\$0	\$197,805	\$197,805
3914W	From Enterprise Funds: Water (Offset)	04	\$0	\$143,071	\$143,071
3915	From Capital Reserve Funds	06, 03	\$0	\$944,677	\$944,677
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds	04	\$0	\$58,900	\$58,900
		Interfund Operating Transfers In Subtotal	\$0	\$1,344,453	\$1,344,453
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	04	\$0	\$250,000	\$250,000
		Other Financing Sources Subtotal	\$0	\$250,000	\$250,000
		Total Estimated Revenues and Credits	\$0	\$5,393,163	\$5,393,163



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Budget Summary

Item	Selectmen's Budget Committee's Period ending 6/30/2022 (Recommended)		Budget Committee's Period ending 6/30/2022 (Recommended)
	Operating Budget Appropriations	Special Warrant Articles	
Operating Budget Appropriations	\$11,657,982	\$2,359,300	\$11,657,982
Special Warrant Articles	\$2,359,300	\$0	\$2,359,300
Individual Warrant Articles	\$0	\$0	\$0
Total Appropriations	\$14,017,282	\$14,017,282	\$14,017,282
Less Amount of Estimated Revenues & Credits	\$5,393,163	\$5,393,163	\$5,393,163
Estimated Amount of Taxes to be Raised	\$8,624,119		\$8,624,119



Supplemental Schedule

1. Total Recommended by Budget Committee	\$14,017,282
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$14,017,282
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,401,728
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$15,419,010

2021-22 Budget Summary

<u>Department</u>						Selectmen	Budget committee		
		2019-20 Budget	2019-20 Actual	2020-21 Budget	2021-22 Proposed	2021-22 Proposed	\$ Chg. from '20-21	% Chg. from '20-21	
<u>Acct #</u>									
BOARD OF SELECTMEN									
01-4130-0-112	BOS-Elected Officials	5,000	4,583	12,500	12,500	12,500	0	0.0%	
01-4130-0-221	BOS-Social Security	310	284	775	775	775	0	0.0%	
01-4130-0-222	BOS-Medicare	73	67	182	182	182	0	0.0%	
01-4130-0-260	BOS-Workers Compensation	12	11	12	11	11	(1)	-10.1%	
01-4130-0-560	BOS-Memberships	7,373	7,851	8,143	8,143	8,143	0	0.0%	
01-4130-0-561	BOS-Professional Dev.	295	0	295	150	150	(145)	-49.2%	
01-4130-0-620	BOS-Office Supplies	360	24	250	100	100	(150)	-60.0%	
01-4130-0-690	BOS-Miscellaneous	225	1,912	1,000	500	500	(500)	-50.0%	
		13,648	14,733	23,157	22,361	22,361	-796	-3.4%	
TOWN MANAGER									
01-4131-1-110	TM-Full Time Wages	174,502	171,981	175,703	180,921	180,921	5,218	3.0%	
01-4131-1-130	TM-Overtime	1,000	951	1,000	1,000	1,000	0	0.0%	
01-4131-1-211	TM-Medical Insurance	32,510	31,735	36,086	34,090	34,090	(1,996)	-5.5%	
01-4131-1-212	TM-Dental Insurance	1,110	1,085	1,128	1,128	1,128	0	0.0%	
01-4131-1-213	TM-Life & Disability Insurance	1,380	1,138	1,300	1,486	1,486	186	14.3%	
01-4131-1-221	TM-Social Security	10,882	10,685	10,956	11,280	11,280	324	3.0%	
01-4131-1-222	TM-Medicare	2,545	2,499	2,563	2,638	2,638	75	2.9%	
01-4131-1-230	TM-Retirement	19,604	19,318	25,854	31,848	31,848	5,994	23.2%	
01-4131-1-260	TM-Workers' Compensation	327	349	383	306	306	(77)	-20.1%	
01-4131-1-341	TM-Telephone	360	360	360	960	960	600	166.7%	
01-4131-1-390	TM-Contract Services	2,420	4,867	3,200	1,745	1,745	(1,455)	-45.5%	
01-4131-1-550	TM-Printing	6,000	5,702	6,000	4,985	4,985	(1,015)	-16.9%	
01-4131-1-560	TM-Memberships	1,100	911	1,100	1,230	1,230	130	11.8%	
01-4131-1-561	TM-Professional Dev.	1,720	1,206	1,720	2,115	2,115	395	23.0%	
01-4131-1-570	TM-Travel/Mileage	50	130	100	100	100	0	0.0%	
01-4131-1-620	TM-Office Supplies	4,500	6,212	4,300	4,300	4,300	0	0.0%	
01-4131-1-625	TM-Postage	150	247	150	150	150	0	0.0%	
01-4131-1-670	TM-Publications	0	0	0	0	0	0	*	
01-4131-1-810	TM-Advertising	300	845	500	300	300	(200)	-40.0%	
01-4131-1-830	TM-Training	150	170	250	250	250	0	0.0%	
		260,610	260,391	272,653	280,832	280,832	8,179	3.0%	
LEGAL									
01-4153-0-320	LGL-Legal Fees	100,000	81,200	100,000	60,000	60,000	(40,000)	-40.0%	
Settlements									
01-4154-0-811	Settlements	1,800,000	1,800,000	1,500,000	1,400,000	1,400,000	(100,000)	-6.7%	
PERSONNEL									
01-4155-0-250	PER-Unemployment Compensation	2,000	2,244	2,244	2,244	2,244	0	0.0%	
01-4155-0-390	PER-Contract Services	3,500	4,782	3,500	4,750	4,750	1,250	35.7%	
01-4155-0-681	PER-Employee Recognition	1,300	70	1,300	1,500	1,500	200	15.4%	
01-4155-0-810	PER-Advertising	500	0	500	500	500	0	0.0%	
01-4155-0-830	PER-Training	300	0	250	250	250	0	0.0%	
		7,600	7,096	7,794	9,244	9,244	1,450	18.6%	

2021-22 Budget Summary

<u>Department</u>	<u>Department</u>	2019-20 Budget	2019-20 Actual	2020-21 Budget	Selectmen Proposed	Budget committee							
						2021-22 Proposed	2021-22 from '20-21	\$ Chg. from '20-21					
<u>Acct #</u>													
PATRIOTIC PURPOSES													
01-4583-0-810	PP-Town Celebrations	500	0	500	500	500	0	0.0%					
ASSESSING													
01-4152-0-341	AS-Telephone	0	0	0	0	0	0	*					
01-4152-0-390	AS-Assessing Services	179,915	115,915	125,300	155,300	155,300	30,000	23.9%					
01-4152-0-550	AS-Memberships	1,000	20	750	0	0	(750)	-100.0%					
01-4152-0-560	AS-Printing	225	1,058	100	225	225	125	125.0%					
01-4152-0-620	AS-Office Supplies	800	40	500	300	300	(200)	-40.0%					
01-4152-0-625	AS-Postage	750	1,254	500	500	500	0	0.0%					
01-4152-0-820	AS-Recording Fees	0	23	0	0	0	0	*					
01-4152-0-830	AS-Training	100	0	100	0	0	(100)	-100.0%					
01-4152-0-391	AS-Revaluation	63,500	63,500	0	0	0	0	*					
		246,290	181,810	127,250	156,325	156,325	29,075	22.8%					
COMMUNITY DEVELOPMENT													
01-4191-4-110	CD-Full Time Wages	233,369	233,105	243,058	247,965	247,965	4,907	2.0%					
01-4191-4-111	CD-Part Time Wages	40,000	48,527	41,965	51,146	51,146	9,181	21.9%					
01-4191-4-130	CD-Overtime	1,663	583	1,200	877	877	(323)	-26.9%					
01-4191-4-211	CD-Medical Insurance	43,449	42,872	45,480	44,346	44,346	(1,134)	-2.5%					
01-4191-4-212	CD-Dental Insurance	1,665	1,619	2,255	2,255	2,255	0	0.0%					
01-4191-4-213	CD-Life & Disability Insurance	2,287	1,768	2,200	2,452	2,452	252	11.5%					
01-4191-4-221	CD-Social Security	17,052	19,293	17,746	18,600	18,600	854	4.8%					
01-4191-4-222	CD-Medicare	3,988	4,512	4,151	4,350	4,350	199	4.8%					
01-4191-4-230	CD-Retirement	26,254	26,445	27,284	34,988	34,988	7,704	28.2%					
01-4191-4-260	CD-Workers Compensation	2,041	2,120	2,257	2,338	2,338	81	3.6%					
01-4191-4-370	CD-Mapping Services	5,500	3,390	5,500	5,500	5,500	0	0.0%					
01-4191-4-371	CD-Marketing	1,200	433	1,200	800	800	(400)	-33.3%					
01-4191-4-390	CD-Contract Services	5,000	1,980	4,600	3,500	3,500	(1,100)	-23.9%					
01-4191-4-430	CD-Dept. Equip. & Maint.	0	0	0	0	0	0	*					
01-4191-4-550	CD-Printing	750	444	1,200	1,000	1,000	(200)	-16.7%					
01-4191-4-560	CD-Memeberships	10,075	10,263	10,200	10,360	10,360	160	1.6%					
01-4191-4-570	CD-Travel/Mileage	3,500	2,533	3,500	3,000	3,000	(500)	-14.3%					
01-4191-4-620	CD-Office Supplies	2,200	1,840	2,600	2,000	2,000	(600)	-23.1%					
01-4191-4-625	CD-Postage	2,000	2,429	2,000	2,000	2,000	0	0.0%					
01-4191-4-670	CD-Publications	400	162	400	200	200	(200)	-50.0%					
01-4191-4-740	CD-Office Equip./Maint.	500	350	500	500	500	0	0.0%					
01-4191-4-810	CD-Advertising	2,500	3,614	3,500	3,500	3,500	0	0.0%					
01-4191-4-820	CD-Recording Fees	150	97	100	100	100	0	0.0%					
01-4191-4-830	CD-Training	3,000	1,862	3,000	2,700	2,700	(300)	-10.0%					
		408,543	410,240	425,896	444,477	444,477	18,581	4.4%					
ELECTION & REGISTRATION													
01-4141-0-120	EL-Ballot Clerk Wages	3,417	221	3,000	2,000	2,000	(1,000)	-33.3%					
01-4141-0-112	EL-Elected Officials	2,620	3,219	6,200	2,000	2,000	(4,200)	-67.7%					
01-4141-0-221	EL-Social Security	375	213	571	248	248	(323)	-56.6%					
01-4141-0-222	EL-Medicare	88	50	134	58	58	(76)	-56.7%					
01-4141-0-260	EL-Workers Compensation	10	11	12	5	5	(7)	-59.2%					

2021-22 Budget Summary

<u>Department</u>						Selectmen	Budget committee		
		2019-20 Budget	2019-20 Actual	2020-21 Budget	2021-22 Proposed	2021-22 Proposed	\$ Chg. from '20-21	% Chg. from '20-21	
Acct #									
01-4141-0-390	EL-Contract Services	3,300	2,611	4,700	2,000	2,000	(2,700)	-57.4%	
01-4141-0-560	EL-Memberships	25	65	50	50	50	0	0.0%	
01-4141-0-611	EL-Ballots	1,000	1,225	2,000	1,500	1,500	(500)	-25.0%	
01-4141-0-620	EL-Office Supplies	200	595	200	200	200	0	0.0%	
01-4141-0-625	EL-Postage	250	156	350	1,000	1,000	650	185.7%	
01-4141-0-740	EL-Equipment & Maintenance	0	0	0	0	0	0	*	
01-4141-0-810	EL-Advertising	700	101	1,000	350	350	(650)	-65.0%	
		11,985	8,467	18,217	9,411	9,411	-8,806	-48.3%	
 <u>EMERGENCY MANAGEMENT</u>									
01-4290-0-111	EM-Part Time Wages	21,394	18,254	22,698	21,931	21,931	(767)	-3.4%	
01-4290-0-221	EM-Social Security	1,326	2,547	1,407	1,360	1,360	(47)	-3.3%	
01-4290-0-222	EM-Medicare	311	595	330	318	318	(12)	-3.6%	
01-4290-0-260	EM-Workers Compensation	824	866	931	1,233	1,233	302	32.4%	
01-4290-0-341	EM-Telephone	360	360	535	655	655	120	22.4%	
01-4290-0-390	EM-Contract Service	480	0	480	480	480	0	0.0%	
01-4290-0-560	EM-Memberships	550	435	550	550	550	0	0.0%	
01-4290-0-570	EM-Travel/Mileage	418	475	557	641	641	84	15.1%	
01-4290-0-620	EM-Office Supplies/Equipment	525	369	800	800	800	0	0.0%	
01-4290-0-625	EM-Postage	200	0	200	0	0	(200)	-100.0%	
01-4290-0-740	EM-Office Equipment	1,000	1,114	1,100	1,100	1,100	0	0.0%	
01-4290-0-830	EM-Training	600	87	800	800	800	0	0.0%	
		27,988	25,102	30,388	29,868	29,868	-520	-1.7%	
 <u>FACILITIES</u>									
01-4194-0-110	FAC-Full Time Wages	0	0	38,803	41,379	41,379	2,576	6.6%	
01-4194-0-111	FAC-Part Time Wages	26,746	29,495	27,918	40,698	40,698	0	*	
01-4194-0-130	FAC-Overtime	0	0	0	2,000	2,000	0	*	
01-4194-0-211	FAC-Medical Insurance	0	0	15,591	14,729	14,729	0	*	
01-4194-0-212	FAC-Dental Insurance	0	0	564	564	564	0	*	
01-4194-0-213	FAC-Life & Disability Insurance	0	0	0	467	467	0	*	
01-4194-0-221	FAC-Social Security	1,658	2,132	4,137	5,089	5,089	952	23.0%	
01-4194-0-222	FAC-Medicare	388	499	968	1,190	1,190	222	22.9%	
01-4194-0-230	FAC-Retirement	0	0	4,334	5,818	5,818	1,484	34.2%	
01-4194-0-260	FAC-Workers Compensation	841	821	1,683	2,355	2,355	672	39.9%	
01-4194-0-341	FAC-Telephone	360	360	360	480	480	120	33.3%	
01-4194-0-390	FAC-Contracted Services	20,000	0	20,000	0	0	(20,000)	-100.0%	
01-4194-0-570	FAC-Travel/Mileage	0	788	1,200	1,200	1,200	0	0.0%	
01-4194-0-620	FAC-Office Supplies	100	218	100	100	100	0	0.0%	
01-4194-0-630	FAC-General Supplies	0	1,129	100	100	100	0	0.0%	
01-4194-0-740	FAC-General Equipment	1,000	1,296	1,000	1,000	1,000	0	0.0%	
01-4194-0-830	FAC-Training	0	0	100	100	100	0	0.0%	
		51,093	36,737	116,858	117,269	117,269	-13,974	-12.0%	
 <u>Municipal Office Building</u>									
01-4194-1-341	MOB-Telephone, Internet, Cable	13,400	14,115	13,500	15,500	15,500	2,000	14.8%	
01-4194-1-390	MOB-Contract Services	6,305	2,914	7,145	4,825	4,825	(2,320)	-32.5%	
01-4194-1-410	MOB-Electricity	11,208	10,097	10,542	10,500	10,500	(42)	-0.4%	
01-4194-1-411	MOB-Natural Gas	6,440	4,778	6,177	6,000	6,000	(177)	-2.9%	

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<u>Department</u>						Selectmen	Budget committee		
		2019-20 Budget	2019-20 Actual	2020-21 Budget	2021-22 Proposed	2021-22 Proposed	\$ Chg. from '20-21	% Chg. from '20-21	
01-4194-1-413	MOB-Sewer	2,185	1,911	2,185	2,185	2,185	0	0.0%	
01-4194-1-430	MOB-Building Maintenance	4,500	3,191	4,500	3,950	3,950	(550)	-12.2%	
01-4194-1-435	MOB-Building Projects	0	0	0	10,000	10,000	10,000	*	
01-4194-1-630	MOB-Building Supplies	2,000	2,630	2,000	2,000	2,000	0	0.0%	
		46,038	39,636	46,049	54,960	54,960	8,911	19.4%	
<u>Public Safety Center</u>									
01-4194-2-341	PSC-Telephone, Internet, Cable	20,185	22,649	22,240	25,000	25,000	2,760	12.4%	
01-4194-2-390	PSC-Contract Services	10,800	17,445	20,925	13,775	13,775	(7,150)	-34.2%	
01-4194-2-410	PSC-Electricity	36,587	28,162	33,097	30,000	30,000	(3,097)	-9.4%	
01-4194-2-411	PSC-Natural Gas	4,877	2,169	4,445	2,500	2,500	(1,945)	-43.8%	
01-4194-2-413	PSC-Sewer	1,093	1,456	1,093	1,500	1,500	407	37.2%	
01-4194-2-420	PSC-Woodhill Radio Tower	0	1,250	1,500	1,300	1,300	(200)	-13.3%	
01-4194-2-430	PSC-Building Maintenance	3,000	10,909	3,000	7,000	7,000	8,000	266.7%	
01-4194-2-435	PSC-Building Project	0	0	0	2,000	2,000	2,000	*	
01-4194-2-630	PSC-Building Supplies	1,000	2,195	800	2,200	2,200	1,400	175.0%	
		77,542	86,235	87,100	85,275	85,275	2,175	2.5%	
<u>Public Works Building</u>									
01-4194-3-341	PWB-Telephone, Internet, Cable	3,955	4,019	3,955	4,500	4,500	545	13.8%	
01-4194-3-390	PWB-Contract Services	9,900	13,717	10,000	4,135	4,135	(5,865)	-58.7%	
01-4194-3-410	PWB-Electricity	26,745	18,802	23,568	20,000	20,000	(3,568)	-15.1%	
01-4194-3-411	PWB-Propane Fuel	31,059	21,187	27,571	23,000	23,000	(4,571)	-16.6%	
01-4194-3-430	PWB-Building Maintenance	14,500	25,527	26,050	5,000	5,000	(21,050)	-80.8%	
01-4194-3-435	PWB-Building Projects	0	0	0	28,000	28,000	28,000	*	
01-4194-3-630	PWB-Building Supplies	1,150	1,027	1,290	1,200	1,200	(90)	-7.0%	
		87,309	84,279	92,434	85,835	85,835	-6,599	-7.1%	
<u>Community Center</u>									
01-4194-4-341	CC-Telephone, Internet	3,060	3,125	3,030	3,500	3,500	470	15.5%	
01-4194-4-390	CC-Contract Services	7,000	7,733	8,135	3,070	3,070	(5,065)	-62.3%	
01-4194-4-410	CC-Electricity	8,711	4,322	7,339	6,000	6,000	(1,339)	-18.2%	
01-4194-4-411	CC-Natural Gas	14,051	10,313	13,836	12,000	12,000	(1,836)	-13.3%	
01-4194-4-413	CC-Sewer	1,456	1,638	1,456	1,700	1,700	244	16.8%	
01-4194-4-430	CC-Building Maintenance	4,000	32,580	5,000	2,250	2,250	(2,750)	-55.0%	
01-4194-4-435	CC-Building Projects	0	0	0	5,500	5,500	5,500	*	
01-4194-4-630	CC-Building Supplies	1,000	922	1,000	1,000	1,000	0	0.0%	
		39,278	60,633	39,796	35,020	35,020	-4,776	-12.0%	
<u>Old Town Hall</u>									
01-4194-5-341	OTH-Telephone	980	2,175	2,125	1,332	1,332	(793)	-37.3%	
01-4194-5-390	OTH-Contract Services	1,150	2,522	2,728	1,845	1,845	(883)	-32.4%	
01-4194-5-410	OTH-Electricity	6,428	3,082	3,828	3,000	3,000	(828)	-21.6%	
01-4194-5-411	OTH-Propane Gas	1,756	1,059	1,771	500	500	(1,271)	-71.8%	
01-4194-5-430	OTH-Building Maintenance	0	229	5,000	1,000	1,000	(4,000)	-80.0%	
		10,314	9,067	15,452	7,677	7,677	-7,775	-50.3%	
<u>Rescue Building</u>									
01-4194-6-390	RB-Contract Services	1,000	686	938	850	850	(88)	-9.4%	
01-4194-6-411	RB-Natural Gas	2,575	2,342	2,721	2,500	2,500	(221)	-8.1%	
01-4194-6-430	RB-Building Maintenance	1,000	435	1,000	0	0	(1,000)	-100.0%	
01-4194-6-630	RB-Building Supplies	150	0	150	0	0	(150)	-100.0%	
		4,725	3,463	4,809	3,350	3,350	-1,459	-30.3%	

2021-22 Budget Summary

<u>Department</u>	<u>Department</u>	2019-20 Budget	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Selectmen	Budget committee		
							2021-22 Proposed	\$ Chg. from '20-21	% Chg. from '20-21
<u>Bow Bog Meeting House</u>									
01-4194-7-390	BBM-Contract Services	650	838	838	763	763	(75)	-8.9%	
01-4194-7-410	BBM-Electricity	504	489	487	500	500	13	2.7%	
01-4194-7-430	BBM-Building Maintenance	0	0	923	0	0	(923)	-100.0%	
01-4194-7-435	BBM-Building Projects	0	0	0	12,357	12,357	12,357	*	
		1,154	1,327	2,248	13,620	13,620	11,372	505.9%	
<u>Bow Center School</u>									
01-4194-8-390	BCS-Contract Services	435	2,135	763	635	635	(128)	-16.8%	
01-4194-8-410	BCS-Electricity/Gas	0	0	0	0	0	0	*	
01-4194-8-430	BCS-Building Maintenance	1,100	73	0	0	0	0	*	
01-4194-8-435	BCS-Building Projects	0	0	0	1,200	1,200	1,200	*	
		1,535	2,208	763	1,835	1,835	1,072	140.5%	
	TOTAL FACILITIES	318,988	323,585	405,509	404,841	404,841	-11,053	-2.7%	
<u>FINANCE</u>									
01-4150-3-110	FN-Full Time Wages	143,583	148,989	154,153	156,001	156,001	1,848	1.2%	
01-4150-3-111	FN-Part Time Wages	7,915	5,934	20,330	21,118	21,118	788	3.9%	
01-4150-3-112	FN-Elected Treasurer	4,243	4,081	4,326	4,391	4,391	65	1.5%	
01-4150-3-130	FN-Overtime	0	0	0	0	0	0	*	
01-4150-3-211	FN-Medical Insurance	14,417	14,191	16,002	15,117	15,117	(885)	-5.5%	
01-4150-3-212	FN-Dental Insurance	1,110	1,086	1,128	1,128	1,128	0	0.0%	
01-4150-3-213	FN-Life & Disability Insurance	1,332	1,001	1,934	1,455	1,455	(479)	-24.8%	
01-4150-3-221	FN-Social Security	9,656	9,856	11,087	11,254	11,254	167	1.5%	
01-4150-3-222	FN-Medicare	2,259	2,305	2,593	2,632	2,632	39	1.5%	
01-4150-3-230	FN-Retirement	16,039	16,436	17,219	21,934	21,934	4,715	27.4%	
01-4150-3-260	FN-Workers Compensation	286	309	340	270	270	(70)	-20.6%	
01-4150-3-301	FN-Audit	13,500	14,000	13,500	14,000	14,000	500	3.7%	
01-4150-3-390	FN-Contract Services	5,500	6,169	5,600	6,475	6,475	875	15.6%	
01-4150-3-550	FN-Printing	450	0	400	0	0	(400)	-100.0%	
01-4150-3-570	FN-Travel/Mileage	50	0	50	50	50	0	0.0%	
01-4150-3-620	FN-Office Supplies	2,500	3,167	2,700	3,200	3,200	500	18.5%	
01-4150-3-625	FN-Postage	1,600	1,455	1,600	1,550	1,550	(50)	-3.1%	
01-4150-3-680	FN-Miscellaneous	0	0	0	0	0	0	*	
01-4150-3-810	FN-Advertising	100	0	100	0	0	(100)	-100.0%	
01-4150-3-830	FN-Training	800	70	800	800	800	0	0.0%	
01-4909-3-760	CAP-FIN-Financial Software	0	0	0	0	0	0	*	
		225,340	229,049	253,862	261,375	261,375	7,513	3.0%	
<u>TECHNOLOGY</u>									
01-4151-0-390	IT-Contract Services	45,600	39,840	47,400	47,520	47,520	120	0.3%	
01-4151-0-395	IT-Software Licensing/Support	12,000	12,342	15,000	19,380	19,380	4,380	29.2%	
01-4151-0-740	IT-Computer Equip./Maint.	21,000	13,136	25,000	27,900	27,900	2,900	11.6%	
01-4151-0-745	IT-Software	500	45	9,989	2,985	2,985	(7,004)	-70.1%	
		79,100	65,363	97,389	97,785	97,785	396	0.4%	
<u>TOWN INSURANCES</u>									
01-4196-0-520	INS-Property & Liability Ins	80,621	80,621	82,395	88,327	88,327	5,932	7.2%	

2021-22 Budget Summary

Department	Department	2019-20 Budget	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Selectmen	Budget committee		
							2021-22 Proposed	\$ Chg. from '20-21	% Chg. from '20-21
DEBT SERVICE									
01-4711-0-980	DBT-Long Term Debt, Principal	1,065,000	1,065,000	1,060,000	1,060,000	1,060,000	0	0	0.0%
01-4721-0-981	DBT-Long Term Debt, Interest	352,776	340,589	313,253	266,407	266,407	(46,846)	-15.0%	
01-4723-0-990	DBT-Tax Anticipation Notes, Interest	1	0	1	1	1	0	0	0.0%
		1,417,777	1,405,589	1,373,254	1,326,408	1,326,408	-46,846	-3.4%	
FIRE DEPARTMENT									
01-4220-6-110	FD-Full Time Wages	541,749	552,256	588,422	605,658	605,658	17,236	2.9%	
01-4220-6-120	FD-Call Wages	89,241	40,299	98,212	103,797	103,797	5,585	5.7%	
01-4220-6-130	FD-Overtime	31,616	51,536	33,941	38,629	38,629	4,688	13.8%	
01-4220-6-211	FD-Medical Insurance	102,625	93,027	99,754	99,240	99,240	(514)	-0.5%	
01-4220-6-212	FD-Dental Insurance	4,439	3,818	4,509	4,509	4,509	0	0.0%	
01-4220-6-213	FD-Life & Disability Insurance	4,572	3,888	5,603	6,825	6,825	1,222	21.8%	
01-4220-6-221	FD-Social Security	5,533	3,201	6,090	6,436	6,436	346	5.7%	
01-4220-6-222	FD-Medicare	9,608	10,714	10,449	10,848	10,848	399	3.8%	
01-4220-6-230	FD-Retirement	172,526	189,365	187,270	212,551	212,551	25,281	13.5%	
01-4220-6-260	FD-Workers Compensation	49,967	53,733	57,777	47,145	47,145	(10,632)	-18.4%	
01-4220-6-341	FD-Telephone	3,000	3,719	3,000	4,000	4,000	1,000	33.3%	
01-4220-6-350	FD-Medical Fees	11,020	5,117	11,020	11,020	11,020	0	0.0%	
01-4220-6-390	FD-Contract Services	127,651	109,957	121,150	128,413	128,413	7,263	6.0%	
01-4220-6-430	FD-Office Equipment Maint.	75	421	75	0	0	(75)	-100.0%	
01-4220-6-431	FD-Equipment Maint.	12,000	7,829	12,000	9,500	9,500	(2,500)	-20.8%	
01-4220-6-432	FD-Radio Maint.	750	93	750	750	750	0	0.0%	
01-4220-6-560	FD-Memberships	1,585	1,665	1,585	1,585	1,585	0	0.0%	
01-4220-6-570	FD-Travel/Mileage	100	84	100	100	100	0	0.0%	
01-4220-6-620	FD-Office Supplies/Photo Supplies	2,000	2,301	2,000	2,000	2,000	0	0.0%	
01-4220-6-625	FD-Postage	100	134	100	100	100	0	0.0%	
01-4220-6-635	FD-Vehicle Fuels, Gas	1,700	1,561	1,800	1,800	1,800	0	0.0%	
01-4220-6-636	FD-Vehicle Fuels, Diesel	9,315	8,035	9,880	9,800	9,800	(80)	-0.8%	
01-4220-6-660	FD-Vehicle Parts	16,500	17,570	12,000	17,600	17,600	5,600	46.7%	
01-4220-6-680	FD-Misc. Supplies	27,570	19,975	27,570	27,570	27,570	0	0.0%	
01-4220-6-740	FD-Equipment	7,650	3,560	7,650	7,650	7,650	0	0.0%	
01-4220-6-830	FD-Training	7,300	4,987	6,000	6,000	6,000	0	0.0%	
		1,240,192	1,188,846	1,308,707	1,363,526	1,363,526	54,819	4.2%	
HEALTH OFFICER									
01-4410-0-113	HO-Stipend	2,214	926	2,259	2,281	2,281	22	1.0%	
01-4410-0-221	HO-Social Security	138	49	141	142	142	1	0.7%	
01-4410-0-222	HO-Medicare	33	28	33	34	34	1	3.0%	
01-4410-0-260	HO-Workers Compensation	149	132	119	124	124	5	4.2%	
44100-0561	HO-Meeting Expense	0	0	0	0	0	0	*	
		2,534	1,135	2,552	2,581	2,581	29	1.1%	
HERITAGE COMMISSION									
01-4290-0-111	HC-Part Time Wages	0	0	0	0	0	0	*	
01-4290-0-221	HC-Social Security	0	0	0	0	0	0	*	
01-4290-0-222	HC-Medicare	0	0	0	0	0	0	*	

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<u>Department</u>						Selectmen	Budget committee		
		2019-20 Budget	2019-20 Actual	2020-21 Budget	2021-22 Proposed	2021-22 Proposed	\$ Chg. from '20-21	% Chg. from '20-21	
Acct #									
01-4589-0-620	HC-Office Supplies	500	266	500	500	500	0	0.0	
01-4589-0-680	HC-Preservaton & Restoration	1,000	372	1,000	1,000	1,000	0	0.0	
01-4589-0-690	HC-Miscellaneous	250	111	250	1,500	1,500	1,250	5.0	
		1,750	750	1,750	3,000	3,000	1,250	0.7	
OUTSIDE AGENCIES									
01-4415-0-392	HA-Red Cross	500	0	0	0	0	0	*	
01-4415-0-393	CASA	0	0	500	500	500	0	0.0%	
44152-0394	HA-Concord Area Transit	0	0	0	0	0	0	*	
01-4415-0-395	Community Action Program	2,500	2,900	2,900	2,900	2,900	0	0.0%	
01-4415-0-397	HA-Riverbend Comm. Mental Health	400	0	3,500	0	0	(3,500)	-100.0%	
44152-0396	The Samaritans	0	0	0	0	0	0	*	
		3,400	2,900	6,900	3,400	3,400	-3,500	-50.7%	
HUMAN SERVICES									
01-4441-0-111	WL-Part Time Wages	3,191	2,694	3,272	3,321	3,321	49	1.5%	
01-4441-0-221	WL-Social Security	199	311	203	206	206	3	1.5%	
01-4441-0-222	WL-Medicare	47	73	48	49	49	1	2.1%	
01-4441-0-260	WL-Workers Compensation	6	6	8	7	7	(1)	-14.2%	
01-4441-0-560	WL-Professional Dev.	50	30	50	30	30	(20)	-40.0%	
44111-0620	WF-OFFICE SUPPLIES	0	0	0	0	0	0	*	
01-4441-0-891	WL-Assistance	3,000	1,482	3,000	3,000	3,000	0	0.0%	
		6,493	4,596	6,581	6,613	6,613	32	0.5%	
LIBRARY									
01-4550-9-110	Full Time Salaries	191,387	181,670	193,398	201,745	201,745	8,347	4.3%	
01-4550-9-111	Part Time Salaries	91,437	83,896	95,521	103,388	103,388	7,867	8.2%	
01-4550-9-120	Vacation Coverage	1,288	0	1,319	1,319	1,319	0	0.0%	
01-4550-9-211	Group Insurance - Medical	62,599	58,614	69,484	65,639	65,639	(3,845)	-5.5%	
01-4550-9-212	Group Insurance - Dental	2,689	2,605	2,731	2,717	2,717	(14)	-0.5%	
01-4550-9-213	Group Insurance - Life & STD	2,050	1,655	2,050	2,015	2,015	(35)	-1.7%	
01-4550-9-221	Social Security	17,615	15,955	17,995	19,001	19,001	1,006	5.6%	
01-4550-9-225	Medicare	4,120	3,731	4,209	4,444	4,444	235	5.6%	
01-4550-9-230	Retirement	21,378	20,069	21,603	28,366	28,366	6,763	31.3%	
01-4550-9-260	Workers Compensation	929	903	1,037	892	892	(145)	-14.0%	
01-4550-9-950	Telephone	4,480	5,458	4,400	6,000	6,000	1,600	36.4%	
01-4550-9-231	Sewer	364	273	364	360	360	(4)	-1.1%	
01-4550-9-233	Natural Gas	8,000	5,286	8,240	8,000	8,000	(240)	-2.9%	
01-4550-9-234	Electricity	17,255	10,697	17,773	17,000	17,000	(773)	-4.3%	
01-4550-9-251	Building Maintenance	11,585	51,947	11,585	11,000	11,000	(585)	-5.0%	
01-4550-9-252	Grounds Maintenance	3,900	2,751	4,500	4,500	4,500	0	0.0%	
01-4550-9-260	Contracted Services	350	3,451	350	350	350	0	0.0%	
01-4550-9-270	Equipment Repair	18,167	14,523	15,347	15,000	15,000	(347)	-2.3%	
01-4550-9-310	Collection Development	46,307	23,253	43,870	44,250	44,250	380	0.9%	
01-4550-9-351	Supplies	6,875	3,985	6,875	6,875	6,875	0	0.0%	
01-4550-9-355	Postage	600	1,328	700	700	700	0	0.0%	
01-4550-9-410	Special Programs	4,000	2,411	4,500	4,500	4,500	0	0.0%	
01-4550-9-450	Professional Development	1,800	(677)	2,000	2,000	2,000	0	0.0%	

2021-22 Budget Summary

<u>Department</u>	<u>Department</u>	2019-20 Budget	2019-20 Actual	2020-21 Budget	2021-22 Proposed	Selectmen	Budget committee		
						2021-22 Proposed	2021-22 from '20-21	\$ Chg. from '20-21	% Chg. from '20-21
01-4550-9-510	Preservation	300	0	300	300	300	0	0	0.0%
		519,475	493,785	530,151	550,362	550,362	20,211		3.8%
PARKS & RECREATION									
01-4520-8-110	PR-Full Time Wages	68,371	1,602	0	0	0	0	0	*
01-4520-8-111	PR-Part-Time Wages	31,599	41,553	39,828	0	0	(39,828)	-100.0%	*
01-4520-8-120	PR-Seasonal Wages	0	0	0	0	0	0	0	*
01-4520-8-211	PR-Medical Insurance	14,047	0	0	0	0	0	0	*
01-4520-8-212	PR-Dental Insurance	555	0	0	0	0	0	0	*
01-4520-8-213	PR-Life & Disability Insurance	659	0	0	0	0	0	0	*
01-4520-8-221	PR-Social Security	6,199	3,507	2,470	0	0	(2,470)	-100.0%	*
01-4520-8-222	PR-Medicare	1,450	827	578	0	0	(578)	-100.0%	*
01-4520-8-230	PR-Retirement	7,675	0	0	0	0	0	0	*
01-4520-8-260	PR-Workers Compensation	5,437	5,623	1,459	0	0	(1,459)	-100.0%	*
01-4520-8-341	PR-Telephone	360	0	360	0	0	(360)	-100.0%	*
01-4520-8-390	PR- Contract Services	854	3,473	1,375	0	0	(1,375)	-100.0%	*
01-4520-8-430	PR-Repairs To Equipment	500	401	1,000	0	0	(1,000)	-100.0%	*
01-4520-8-560	PR-Memberships	300	390	225	0	0	(225)	-100.0%	*
01-4520-8-570	PR-Travel/Mileage	150	0	150	0	0	(150)	-100.0%	*
01-4520-8-615	PR-Uniforms & Clothing	200	49	200	0	0	(200)	-100.0%	*
01-4520-8-620	PR-Office Supplies	1,200	1,083	1,200	0	0	(1,200)	-100.0%	*
01-4520-8-625	PR-Postage	300	74	250	0	0	(250)	-100.0%	*
01-4520-8-635	PR-Gasoline & Diesel Fuel	0	0	0	0	0	0	0	*
01-4520-8-660	PR-Vehicle Parts	500	0	500	0	0	(500)	-100.0%	*
01-4520-8-740	PR-Equipment	1,000	1,072	1,000	0	0	(1,000)	-100.0%	*
45201-0875	PR-Program Activities	0	0	0	0	0	0	0	*
		141,356	59,654	50,595	0	0	-50,595	-100.0%	
POLICE DEPARTMENT									
01-4210-5-110	PD-Full Time Wages	934,205	870,038	950,012	983,941	983,941	33,929	3.6%	
01-4210-5-111	PD-Part Time Wages	16,890	4,446	14,160	0	0	(14,160)	-100.0%	
01-4210-5-130	PD-Overtime	45,000	96,120	61,077	75,000	75,000	13,923	22.8%	
01-4210-5-211	PD-Medical Insurance	189,187	156,693	155,371	174,892	174,892	19,521	12.6%	
01-4210-5-212	PD-Dental Insurance	7,768	8,198	7,890	7,889	7,889	(1)	0.0%	
01-4210-5-213	PD-Life & Disability Insurance	9,736	6,214	8,078	8,359	8,359	281	3.5%	
01-4210-5-221	PD-Social Security	10,313	3,665	4,128	3,381	3,381	(747)	-18.1%	
01-4210-5-222	PD-Medicare	14,444	15,356	14,867	15,355	15,355	488	3.3%	
01-4210-5-230	PD-Retirement	261,802	271,435	278,406	349,748	349,748	71,342	25.6%	
01-4210-5-260	PD-Workers Compensation	18,511	19,626	20,803	19,248	19,248	(1,555)	-7.5%	
01-4210-5-341	PD-Telephone	8,000	6,121	8,000	7,500	7,500	(500)	-6.3%	
01-4210-5-350	PD-Medical Services	600	674	1,000	1,000	1,000	0	0.0%	
01-4210-5-351	PD-Animal Control	0	0	100	100	100	0	0.0%	
01-4210-5-355	PD-Photo Supplies	0	0	300	300	300	0	0.0%	
01-4210-5-390	PD-Contract Services	100,000	104,076	104,400	107,915	107,915	3,515	3.4%	
01-4210-5-430	PD-Repairs	3,000	3,198	3,000	3,000	3,000	0	0.0%	
01-4210-5-432	PD-Radio/Radar Maint.	3,000	3,353	9,600	8,000	8,000	(1,600)	-16.7%	
01-4210-5-450	PD-Uniforms	9,700	10,737	8,700	8,700	8,700	0	0.0%	
01-4210-5-560	PD-Memberships	955	934	940	1,220	1,220	280	29.8%	

2021-22 Budget Summary

<u>Department</u>		Selectmen				Budget committee		
		2019-20 Budget	2019-20 Actual	2020-21 Budget	2021-22 Proposed	2021-22 Proposed	\$ Chg. from '20-21	% Chg. from '20-21
Acct #								
01-4210-5-570	PD-Travel/Mileage	300	132	300	500	500	200	66.7%
01-4210-5-620	PD-Office Supplies	4,000	3,955	4,000	4,000	4,000	0	0.0%
01-4210-5-625	PD-Postage	300	279	300	300	300	0	0.0%
01-4210-5-635	PD-Vehicle Fuels, Gasoline	20,500	15,049	20,000	16,000	16,000	(4,000)	-20.0%
01-4210-5-660	PD-Vehicle Parts	6,000	6,274	7,500	7,000	7,000	(500)	-6.7%
01-4210-5-662	PD-Tires	2,500	2,469	3,000	3,000	3,000	0	0.0%
01-4210-5-663	PD-Batteries	500	439	500	500	500	0	0.0%
01-4210-5-670	PD-Manuals - Books	450	790	300	300	300	0	0.0%
01-4210-5-680	PD-Police Equip./Maint.	11,600	11,274	9,250	8,950	8,950	(300)	-3.2%
01-4210-5-688	PD-Police Supplies	2,500	2,352	7,600	3,500	3,500	(4,100)	-53.9%
01-4210-5-740	PD-Office Equipment	3,000	4,048	3,000	3,000	3,000	0	0.0%
01-4210-5-765	PD-Vehicles & Equipment	0	0	45,000	46,000	46,000	1,000	2.2%
01-4210-5-830	PD-Training	7,000	7,097	7,000	8,000	8,000	1,000	14.3%
		1,691,761	1,635,041	1,758,582	1,876,598	1,876,598	118,016	6.7%
DPW ADMINISTRATION								
01-4311-7-110	DPW-Full Time Wages	728,573	692,424	717,598	731,011	731,011	13,413	1.9%
01-4311-7-111	DPW - Part Time Wages	32,094	26,807	32,049	33,341	33,341	1,292	4.0%
01-4311-7-120	DPW-Seasonal Wages	3,839	25,178	36,765	38,748	38,748	1,983	5.4%
01-4311-7-130	DPW-Overtime	80,000	65,617	79,500	79,500	79,500	0	0.0%
01-4311-7-211	DPW-Medical Insurance	185,682	160,053	139,892	158,070	158,070	18,178	13.0%
01-4311-7-212	DPW-Dental Insurance	7,768	7,110	7,326	7,326	7,326	0	0.0%
01-4311-7-213	DPW-Life & Disability Insurance	7,591	5,799	9,619	7,485	7,485	(2,134)	-22.2%
01-4311-7-221	DPW-Social Security	52,360	51,687	53,718	54,722	54,722	1,004	1.9%
01-4311-7-222	DPW-Medicare	12,246	12,088	12,563	12,798	12,798	235	1.9%
01-4311-7-230	DPW-Retirement	90,318	83,665	89,092	113,958	113,958	24,866	27.9%
01-4311-7-260	DPW-Workers Compensation	26,030	27,294	29,825	25,986	25,986	(3,839)	-12.9%
01-4311-7-341	DPW-Telephone	3,000	3,549	4,200	4,200	4,200	0	0.0%
01-4311-7-390	DPW-Contract Services	2,500	782	5,125	1,500	1,500	(3,625)	-70.7%
01-4311-7-620	DPW-Office Supplies	1,600	2,690	1,600	2,000	2,000	400	25.0%
01-4311-7-625	DPW-Postage	50	30	50	50	50	0	0.0%
01-4311-7-740	DPW-Office Equipment	1,500	2,360	1,500	1,500	1,500	0	0.0%
01-4311-7-810	DPW-Advertising	500	1,021	500	500	500	0	0.0%
		1,235,651	1,168,155	1,220,922	1,272,695	1,272,695	51,773	4.2%
HIGHWAY								
01-4312-7-390	DPW-Contracted Services	27,800	30,590	33,500	35,000	35,000	1,500	4.5%
01-4312-7-394	DPW-Striping/Tree Removal	16,800	16,338	32,000	12,000	12,000	(20,000)	-62.5%
01-4312-7-396	DPW-Torch Gases	1,250	1,821	1,500	2,000	2,000	500	33.3%
01-4312-7-398	DPW-Outside Repairs	8,000	8,145	16,000	10,000	10,000	(6,000)	-37.5%
01-4312-7-432	DPW-Radio Maintenance	0	311	0	0	0	0	*
01-4312-7-440	DPW-Equipment Rental	2,000	1,800	2,000	2,000	2,000	0	0.0%
01-4312-7-603	DPW-Traffic Control Supplies	1,000	2,899	1,000	1,000	1,000	0	0.0%
01-4312-7-612	DPW-Paint	5,500	2,553	5,500	3,000	3,000	(2,500)	-45.5%
01-4312-7-613	DPW-Traffic Control Supplies	6,000	3,566	6,000	6,000	6,000	0	0.0%
01-4312-7-614	DPW-Drainage Materials	13,500	8,801	13,500	9,000	9,000	(4,500)	-33.3%
01-4312-7-615	DPW-Uniforms Clothing	11,500	9,520	12,000	12,000	12,000	0	0.0%
01-4312-7-616	DPW-First Aid Supplies	700	600	700	700	700	0	0.0%

2021-22 Budget Summary

Department						Selectmen	Budget committee		
		2019-20 Budget	2019-20 Actual	2020-21 Budget	2021-22 Proposed	2021-22 Proposed	\$ Chg. from '20-21	% Chg. from '20-21	
01-4312-7-619	DPW-Steel Iron	500	447	1,000	2,500	2,500	1,500	150.0%	
01-4312-7-630	DPW-Building Materials	0	414	0	1,000	1,000	1,000	*	
01-4312-7-635	DPW-Vehicle Fuels, Gasoline	15,000	13,439	16,560	13,800	13,800	(2,760)	-16.7%	
01-4312-7-636	DPW-Vehicle Fuels, Diesel	54,000	33,297	59,800	52,900	52,900	(6,900)	-11.5%	
01-4312-7-640	DPW-Guardrail	6,500	0	10,000	5,000	5,000	(5,000)	-50.0%	
01-4312-7-650	DPW-Landscape Materials	2,000	755	2,000	2,000	2,000	0	0.0%	
01-4312-7-660	DPW-Vehicle Parts	70,000	68,739	80,500	70,000	70,000	(10,500)	-13.0%	
01-4312-7-661	DPW-Grease-Oil	3,000	3,432	3,000	3,500	3,500	500	16.7%	
01-4312-7-662	DPW-Tires	7,000	8,914	8,000	8,000	8,000	0	0.0%	
01-4312-7-664	DPW-Plow Blades	0	11,302	10,000	12,500	12,500	2,500	25.0%	
01-4312-7-680	DPW-Asphalt	33,000	17,392	33,000	25,000	25,000	(8,000)	-24.2%	
01-4312-7-684	DPW-Sand Screening	12,500	11,750	12,500	12,500	12,500	0	0.0%	
01-4312-7-685	DPW-Road Salt	140,000	94,198	140,000	130,000	130,000	(10,000)	-7.1%	
01-4312-7-686	DPW-Magnesium Chloride	2,000	2,500	2,000	2,000	2,000	0	0.0%	
01-4909-7-688	CAP-Gravel Crushing	24,500	18,600	0	0	0	0	*	
01-4312-7-691	DPW-Tire Chains	2,000	1,582	2,000	2,000	2,000	0	0.0%	
01-4312-7-740	DPW-Replace Equipment	4,200	8,062	10,675	7,280	7,280	(3,395)	-31.8%	
01-4902-7-740	CAP-DPW-Equipment	18,500	17,946	0	0	0	0	*	
01-4312-7-830	DPW-Training Programs	2,500	512	2,500	2,500	2,500	0	0.0%	
		491,250	400,224	517,235	445,180	445,180	-72,055	-13.9%	
STREET LIGHTING									
01-4316-0-410	SL-Electricity	37,000	42,142	39,771	40,000	40,000	229	0.6%	
	TOTAL PUBLIC WORKS	1,763,901	1,610,521	1,777,928	1,757,875	1,757,875	(20,053)	-1.1%	
CEMETERIES									
01-4195-0-390	CEM-Contract Services	15,000	24,348	35,450	35,450	35,450	0	0.0%	
01-4195-0-430	CEM-Equipment Maint.	500	0	500	500	500	0	0.0%	
01-4195-0-620	CEM-Supplies	3,500	2,342	3,500	3,500	3,500	0	0.0%	
01-4195-0-690	CEM-Mower Parts/Equipment	1,000	611	1,000	1,000	1,000	0	0.0%	
01-4195-0-830	CEM-Training	200	0	200	200	200	0	0.0%	
		20,200	27,301	40,650	40,650	40,650	0	0.0%	
SOLID WASTE									
01-4324-0-390	SW-Contract Services	763,893	772,337	819,563	821,675	821,675	2,112	0.3%	
01-4324-0-393	SW-Appliances Disposal	500	95	500	500	500	0	0.0%	
01-4324-0-394	SW-Recycling Committee	0	62	1,500	1,500	1,500	0	0.0%	
01-4324-0-397	SW-Well Testing	9,250	19,900	9,250	9,250	9,250	0	0.0%	
43241-0402	SW-HAZARDOUS WASTE DISPOSAL	0	380	0	0	0	0	*	
01-4324-0-560	SW-Memberships	530	0	530	530	530	0	0.0%	
01-4324-0-740	SW-Equipment	12,000	1,305	8,000	10,800	10,800	2,800	35.0%	
		786,173	794,078	839,343	844,255	844,255	4,912	0.6%	
FIELDS & PARKS									
01-4524-0-390	FLD-Contracted Services	0	0	0	0	0	0	*	
01-4524-0-410	FLD-Electricity	4,863	3,109	2,708	3,500	3,500	792	29.2%	
01-4524-0-430	FLD-Building Maintenance	0	0	3,000	3,000	3,000	0	0.0%	
01-4524-0-443	FLD-Equipment Rental	3,470	2,635	3,000	3,000	3,000	0	0.0%	
01-4524-0-517	FLD-Field Supplies	18,155	6,360	15,000	13,500	13,500	(1,500)	-10.0%	

2021-22 Budget Summary

<u>Department</u>					Selectmen	Budget committee		
		2019-20 Budget	2019-20 Actual	2020-21 Budget	2021-22 Proposed	2021-22 Proposed	\$ Chg. from '20-21	% Chg. from '20-21
01-4524-0-630	FLD-Field Materials	3,400	533	3,400	8,400	8,400	5,000	147.1%
		29,888	12,637	27,108	31,400	31,400	4,292	15.8%
TOWN CLERK - TAX COLLECTOR								
01-4140-2-110	TC-Full Time Wages	43,615	43,347	45,704	46,383	46,383	679	1.5%
01-4140-2-111	TC-Part Time Wages	37,219	32,841	37,609	39,937	39,937	2,328	6.2%
01-4140-2-112	TC-Elected Clerk/Tax Collector	63,561	65,429	66,832	71,270	71,270	4,438	6.6%
01-4140-2-130	TC-Overtime	464	202	496	503	503	7	1.4%
01-4140-2-211	TC-Medical Insurance	25,672	25,246	28,496	26,919	26,919	(1,577)	-5.5%
01-4140-2-212	TC-Dental Insurance	1,110	1,087	1,128	1,128	1,128	0	0.0%
01-4140-2-213	TC-Life & Disability Insurance	1,124	847	1,069	1,195	1,195	126	11.8%
01-4140-2-221	TC-Social Security	8,982	8,720	9,340	9,802	9,802	462	4.9%
01-4140-2-222	TC-Medicare	2,101	2,040	2,185	2,293	2,293	108	4.9%
01-4140-2-230	TC-Retirement	12,024	12,220	12,626	16,613	16,613	3,987	31.6%
01-4140-2-260	TC-Workers Compensation	296	300	314	235	235	(79)	-25.2%
01-4140-2-390	TC-Contract Services	10,950	10,588	12,963	13,030	13,030	67	0.5%
01-4140-2-560	TC-Memberships	400	75	430	430	430	0	0.0%
01-4140-2-561	TC-Professional Dev.	499	2	2,275	2,275	2,275	0	0.0%
01-4140-2-620	TC-Office Supplies	1,500	1,419	3,080	3,080	3,080	0	0.0%
01-4140-2-625	TC-Postage	9,000	7,452	9,000	9,000	9,000	0	0.0%
01-4140-2-740	TC-Office Equip./Maint.	470	469	1,013	1,000	1,000	(13)	-1.3%
01-4140-2-830	TC-Training	1,545	1,130	0	0	0	0	*
01-4909-2-760	CAP-TC-Town Clerk Software	0	0	0	0	0	0	*
		220,532	213,413	234,560	245,093	245,093	10,533	4.5%
WATER								
03-4331-0-312	WF-Management Services	57,450	48,066	58,599	59,771	59,771	1,172	2.0%
03-4331-0-410	WF-Electricity	13,500	16,228	14,144	15,000	15,000	856	6.1%
03-4331-0-414	WF-Natural Gas	1,700	1,492	1,837	1,500	1,500	(337)	-18.3%
03-4331-0-314	WF-System Monitoring	3,000	1,855	3,560	2,450	2,450	(1,110)	-31.2%
03-4331-0-426	WF- Water Meters	6,500	0	6,500	6,500	6,500	0	0.0%
03-4331-0-436	WF-System Maintenance	45,000	17,312	52,550	57,850	57,850	5,300	10.1%
		127,150	84,953	137,190	143,071	143,071	5,881	4.3%
SEWER								
02-4326-0-312	SF-Management Services	106,930	99,825	84,155	105,259	105,259	21,104	25.1%
02-4326-0-410	SF-Electricity	9,000	8,855	9,920	12,000	12,000	2,080	21.0%
02-4326-0-414	SF-Natural Gas	800	724	728	750	750	22	3.0%
02-4326-0-314	SF-System Monitoring	1,800	3,185	4,810	1,650	1,650	(3,160)	-65.7%
02-4326-0-625	SF-Postage	250	0	250	396	396	146	58.4%
02-4326-0-436	SF-System Maintenance	109,750	322	92,750	77,750	77,750	(15,000)	-16.2%
		228,530	112,912	192,613	197,805	197,805	5,192	2.7%
TRANSFER TO CAPITAL RESERVES								
01-4915-7-067	CRF-Bridge & Highway Construction	120,000	120,000	120,000	1,000	1,000	-119,000	-99.2%
01-4915-7-066	CRF-Public Works Equipment	180,000	180,000	192,500	205,500	205,500	13,000	6.8%
01-4915-6-065	CRF-Fire Equipment	37,000	37,000	33,000	33,000	33,000	0	0.0%
01-4915-5-063	CRF-Police Equipment	30,000	30,000	26,000	42,500	42,500	16,500	63.5%

2021-22 Budget Summary

<u>Department</u>	<u>Department</u>	Selectmen				Budget committee		
		2019-20 Budget	2019-20 Actual	2020-21 Budget	2021-22 Proposed	2021-22 Proposed	\$ Chg. from '20-21	% Chg. from '20-21
01-4915-8-068	CRF-Recreation Improvements	16,000	16,000	20,000	20,000	20,000	0	0.0%
01-4915-1-062	CRF-Municipal Buildings & Grounds	65,000	65,000	65,000	65,000	65,000	0	0.0%
01-4915-6-064	CRF-Fire Trucks	100,000	100,000	112,500	112,500	112,500	0	0.0%
01-4915-9-087	TRS-Library Emergency Repairs	8,000	0	5,000	0	0	-5,000	-100.0%
01-4915-9-072	CRF-Library Building Repairs	20,000	20,000	20,000	5,000	5,000	-15,000	-75.0%
01-4915-4-069	CRF-Community Center	0	0	5,000	5,000	5,000	0	0.0%
01-4915-6-078	CRF-Fire Suppression Water Supply	0	0	10,000	10,000	10,000	0	0.0%
01-4915-0-077	CRF-Water System Improvement/Repl	0	0	50,000	50,000	50,000	0	0.0%
01-4915-0-079	CRF-Revaluation	0	0	0	18,000	18,000	18,000	*
01-4917-0-086	TRF-Health Maintenance	104,893	104,893	19,116	0	0	-19,116	-100.0%
		680,893	672,893	678,116	567,500	567,500	-110,616	0
CAPITAL PROJECTS								
01-4901-8-711	CAP-PR-Field Improvements	0	0	0	0	0	0	*
01-4901-8-730	CAP-PR-Bow Youth Center Purchase	0	0	0	700,000	700,000	700,000	*
01-4902-5-740	CAP-PD-Equipment	38,892	41,129	13,830	35,000	35,000	21,170	153.1%
01-4902-5-750	CAP-PD-Vehicles	0	0	43,000	0	0	(43,000)	-100.0%
01-4902-6-740	CAP-FD-Equipment	0	0	0	146,600	146,600	146,600	*
01-4902-6-750	CAP-FD-Vehicles	675,000	286,707	249,900	78,000	78,000	(171,900)	-68.8%
01-4902-7-740	CAP-DPW-Equipment	0	0	0	61,800	61,800	61,800	*
01-4902-7-750	CAP-DPW-Vehicles	67,000	63,586	481,074	0	0	(481,074)	-100.0%
01-4903-1-730	CAP-FAC-Municipal Building Repai	90,000	0	75,000	0	0	(75,000)	-100.0%
01-4903-5-730	CAP-FAC-Old Town Hall Repairs	0	0	0	0	0	0	*
01-4903-8-730	CAP-FAC-Recreation Improvements	0	0	0	95,200	95,200	95,200	*
01-4903-3-730	CAP-FAC-Salt Containment/Mixing She	0	0	275,000	76,500	76,500	(198,500)	-72.2%
01-4909-0-715	CAP-Cemetery Development	0	0	0	0	0	0	*
01-4909-0-410	CAP-Street Light Replacement	0	0	50,264	0	0	(50,264)	-100.0%
01-4909-7-725	CAP-Road/Bridge Reconstruction	60,000	0	2,646,518	0	0	(2,646,518)	-100.0%
01-4909-7-721	CAP-Road Improvements	0	0	0	62,500	62,500	62,500	*
01-4909-7-721	CAP-Road Improvements	370,000	419,831	550,000	475,000	475,000	(75,000)	-13.6%
01-4909-7-726	CAP-Culvert Maintenance	0	0	38,000	61,200	61,200	23,200	61.1%
01-4909-7-723	CAP-Bridge Maintenance	0	0	0	0	0	0	*
01-4909-3-747	CAP-FAC-Fuel System	0	0	176,000	0	0	(176,000)	-100.0%
		1,300,892	811,252	4,598,586	1,791,800	1,791,800	-2,806,786	-61.0%
TOTAL APPROPRIATION		13,764,110	12,619,912	16,910,176	14,017,282	14,017,282	-2,892,894	-17.1%

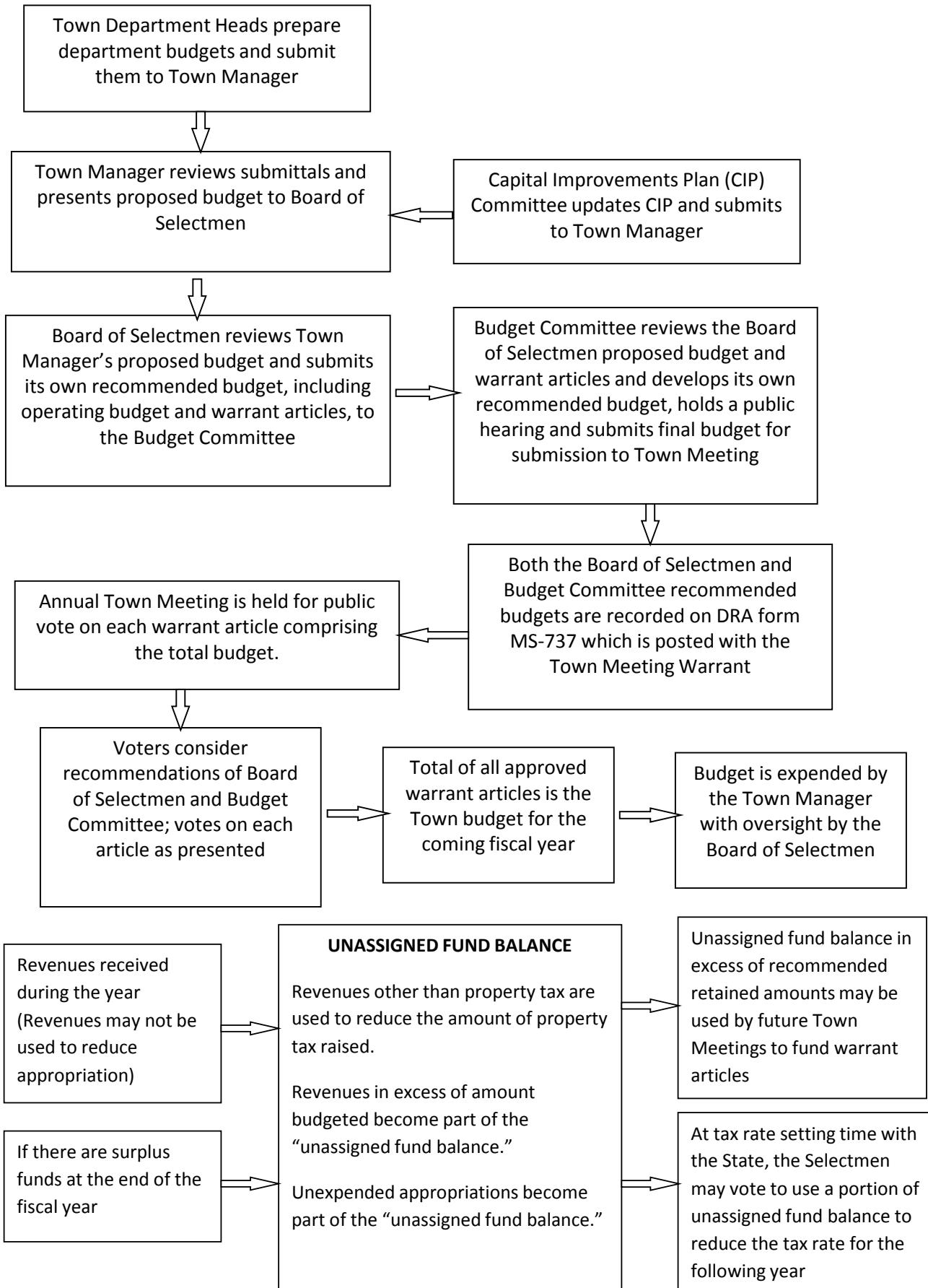
Bow Budget Workbook

<u>Revenues</u>		Selectmen				Budget committee			
		2019-20	2019-20	2020-21	2021-22	2021-22	\$ Chg.	% Chg.	2021-22
Department	Acct #	Estimate	Actual	Estimate	Proposed	Proposed	from '20-21	from '20-21	Proposed
TAXES									
01-3185-0-804	Timber Yield Taxes	7,000	7,413	7,000	7,000	7,000	0	0.0%	0
01-3189-0-805	Gravel Tax	8,000	2,795	8,000	7,000	7,000	(1,000)	-12.5%	0
01-3190-0-801	Interest & Penalties, Property	45,000	16,741	40,000	40,000	40,000	0	0.0%	0
01-3190-0-802	Interest & Penalties, Tax Liens	50,000	46,487	55,000	55,000	55,000	0	0.0%	0
		110,000	73,435	110,000	109,000	109,000	-1,000	-0.9%	0
BUSINESS LICENSES & FEES									
01-3210-0-824	Filing Fees	0	10	0	0	0	*	0	
01-3210-0-821	Uniform Commercial Code	2,000	2,910	2,000	2,500	2,500	500	25.0%	0
01-3210-0-822	Wetlands Permits	0	0	0	0	0	0	*	0
01-3210-0-823	Pole Tax	0	0	0	0	0	0	*	0
		2,000	2,920	2,000	2,500	2,500	500	25.0%	0
MOTOR VEHICLE FEES									
01-3220-0-000	Motor Vehicle Permits	2,325,000	2,332,913	2,400,000	2,400,000	2,400,000	0	0.0%	0
BUILDING PERMITS									
01-3230-0-000	Building Permits	70,000	68,103	70,000	70,000	70,000	0	0.0%	0
01-3230-0-839	Driveway Permits	0	195	0	150	150	150	*	0
		70,000	68,298	70,000	70,150	70,150	150	0.2%	0
OTHER LICENSES & FEES									
01-3290-0-827	Dog Licences Town	8,750	6,460	7,000	7,000	7,000	0	0.0%	0
01-3290-0-825	Marriage Licenses	200	210	150	150	150	0	0.0%	0
01-3290-0-852	Returned Check Fee	300	225	250	250	250	0	0.0%	0
01-3290-0-857	Impact Fee - Safety Bldg.	6,500	17,096	6,000	7,500	7,500	1,500	25.0%	0
01-3290-0-899	Other Licenses, Permits, Fees	0	50	0	200	200	200	*	0
		15,750	24,041	13,400	15,100	15,100	1,700	12.7%	0
FEDERAL / STATE OF NH									
01-3310-0-920	Federal Grants	0	7,137	0	0	0	0	*	0
01-3351-0-000	Shared Revenue	63,778	63,778	63,778	0	0	(63,778)	-100.0%	0
01-3352-0-000	Meals & Rooms Tax	400,213	400,213	400,213	380,000	380,000	(20,213)	-5.1%	0
01-3353-0-000	Highway Block Grant	231,759	231,734	231,759	225,000	225,000	(6,759)	-2.9%	0
01-3356-0-000	State-Federal Forests	81	88	85	85	85	0	0.0%	0
01-3359-0-910	Boston & Maine R.R.	1,366	1,437	1,437	1,500	1,500	63	4.4%	0
01-3359-0-000	Other State Grants	0	97,863	0	0	0	0	*	0
		697,197	802,251	697,272	606,585	606,585	-90,687	-13.0%	0
INCOME FROM DEPARTMENTS									
01-3401-1-850	Administrative Revenue	2,000	75	2,000	1,000	1,000	(1,000)	-50.0%	0
01-3401-2-826	Vital Stat Research Town	1,300	1,422	1,300	1,400	1,400	100	7.7%	0
01-3401-2-828	Fish & Game Town	0	6	0	0	0	0	*	0
01-3401-2-831	Municipal Agent Fee	33,000	34,074	34,000	34,000	34,000	0	0.0%	0
01-3401-2-832	Title Application Fee	4,000	3,600	4,000	4,000	4,000	0	0.0%	0
01-3401-2-856	Dog Fines	0	2,343	100	500	500	400	400.0%	0
01-3401-4-831	Planning Board Fees	10,000	22,588	15,000	15,000	15,000	0	0.0%	0
01-3401-4-832	ZBA Fees	1,000	1,960	1,000	1,000	1,000	0	0.0%	0
01-3401-5-856	Police Parking Fines	500	1,296	750	750	750	0	0.0%	0
01-3401-5-851	Police Reports	1,500	365	1,250	1,000	1,000	(250)	-20.0%	0
01-3401-5-855	Police Permits	100	650	250	300	300	50	20.0%	0
01-3401-5-835	Police Witness Fees	2,500	1,891	2,000	2,000	2,000	0	0.0%	0
01-3401-5-845	Police Details	20,000	13,658	20,000	20,000	20,000	0	0.0%	0
01-3401-5-843	School Resource Officer	57,530	44,694	58,000	58,000	58,000	0	0.0%	0
01-3401-6-845	Fire - Ambulance	215,000	217,995	220,000	220,000	220,000	0	0.0%	0
01-3401-6-855	Fire Permits & Inspections	2,000	1,675	2,500	2,000	2,000	(500)	-20.0%	0

Bow Budget Workbook

Revenues		Selectmen				Budget committee			2021-22
		2019-20	2019-20	2020-21	2021-22	2021-22	\$ Chg.	% Chg.	
Department	Acct #	Estimate	Actual	Estimate	Proposed	Proposed	from '20-21	from '20-21	2021-22
01-3401-6-870	Other Fire Revenue	1,500	140	1,500	1,000	1,000	(500)	-33.3%	0
01-3401-7-836	Septic Design Review	750	950	750	750	750	0	0.0%	0
01-3401-7-846	DPW-Snow Removal	35,000	29,357	35,000	35,000	35,000	0	0.0%	0
01-3401-7-855	Excavation Permits	1,500	300	1,500	1,500	1,500	0	0.0%	0
01-3401-8-841	Recreation	12,000	1,543	2,500	2,000	2,000	(500)	-20.0%	0
01-3401-0-838	Cemetery Lots	2,500	1,400	2,500	2,500	2,500	0	0.0%	0
01-3401-0-851	Copies	650	1,230	750	750	750	0	0.0%	0
01-3404-0-836	Tipping Fees	110,000	69,324	110,000	90,000	90,000	(20,000)	-18.2%	0
01-3404-0-846	School Solid Waste Disposal	28,079	21,079	32,025	32,025	32,025	0	0.0%	0
01-3404-0-872	Recycling Revenues	2,000	7,177	2,000	2,500	2,500	500	25.0%	0
		544,409	480,789	550,675	528,975	528,975	-21,700	-3.9%	0
OTHER REVENUE									
01-3501-0-000	Sale of Town Property	15,000	27,000	10,000	10,000	10,000	0	0.0%	0
01-3502-0-000	Interest on Deposits	100,000	135,651	175,000	50,000	50,000	(125,000)	-71.4%	0
01-3503-0-000	Rent	8,000	1,760	5,000	1,000	1,000	(4,000)	-80.0%	0
01-3508-0-000	Private Grant & Donations	0	19,513	0	0	0	0	*	0
01-3506-0-000	Insurance Refunds	0	10,196	0	0	0	0	*	0
01-3509-0-000	Other Revenue	25,371	9,720	103,256	5,400	5,400	(97,856)	-94.8%	0
		148,371	203,840	293,256	66,400	66,400	-226,856	-77.4%	0
TRANSFERS FROM CAPITAL RESERVES									
01-3915-0-061	CRF-Land Purchase	0	0	0	327,877	327,877	327,877	*	0
01-3915-0-067	CRF-Bridge & Highway Construction	60,000	31,309	2,684,719	62,500	62,500	(2,622,219)	-97.7%	0
39150-1007	BRIDGE CRF	0	0	0	61,200	61,200	61,200	*	0
01-3915-0-063	CRF-Police Equipment	42,000	38,767	48,000	35,000	35,000	(13,000)	-27.1%	0
01-3915-0-065	CRF-Fire Equipment	0	0	0	146,600	146,600	146,600	*	0
01-3915-0-064	CRF-Fire Trucks	675,000	286,707	249,900	78,000	78,000	(171,900)	-68.8%	0
01-3915-0-066	CRF-Public Works Equipment	67,000	85,837	481,074	61,800	61,800	(419,274)	-87.2%	0
01-3915-0-062	CRF-Municipal Facilities	90,000	0	526,000	76,500	76,500	(449,500)	-85.5%	0
01-3915-0-068	CRF-Recreation Improvements	0	0	0	95,200	95,200	95,200	*	0
01-3916-0-083	TRF-Cemetery Perpetual Care	0	0	0	0	0	0	*	0
		934,000	442,619	3,989,693	944,677	944,677	-3,045,016	-76.3%	0
TRANSFERS FROM OTHER FUNDS									
01-3917-0-007	Transfer From Conservation Funds	65,000	69,338	61,500	58,900	58,900	(2,600)	-4.2%	0
WATER									
03-3402-0-809	WF-Water Usage	75,000	77,605	136,190	142,071	142,071	5,881	4.3%	0
03-3402-0-845	WF-Water Hookup Fees	1,000	3,750	1,000	1,000	1,000	0	0.0%	0
03-3402-0-854	WF-Water Application Fees	0	2,360	0	0	0	0	*	0
		76,000	83,715	137,190	143,071	143,071	5,881	4.3%	0
SEWER									
02-3403-0-808	SF-Sewer Usage	222,730	242,085	192,613	197,805	197,805	5,192	2.7%	0
02-3403-0-858	SF-Hookup Fees	1,500	350	0	0	0	0	*	0
02-3502-0-808	SF-Interest & Penalties, Sewer	300	257	0	0	0	0	*	0
02-3502-0-000	SF-Interest On Deposits	4,000	16,869	0	0	0	0	*	0
		228,530	259,561	192,613	197,805	197,805	5,192	2.7%	0
	TOTAL REVENUE	5,216,257	4,843,719	8,517,599	5,143,163	5,143,163	-3,374,436	-39.6%	0

TOWN BUDGET DEVELOPMENT PROCESS



Town Meeting and School District Meeting

MODERATOR'S RULES OF PROCEDURES

Peter F. Imse *Town Moderator*

James V. Hatem *School District Moderator*

Unless changed by the voters at the Meetings, the Town and School Moderators will use the following Rules of Procedure to conduct the respective Meetings:

1. The Moderator will not follow Robert's Rules. The Moderator will use the following general rules of procedure, whose main purpose is to keep the meeting moving, and not get bogged down in procedural quagmires.
2. By majority vote, the voters can overrule any decision that the Moderator makes and any rule that the Moderator establishes. A voter can raise such a request by Point of Order.
3. The Moderator will take Articles in the order that they appear on Warrant unless the Moderator announces the intent to take Articles out of order.
4. The Moderator will consider each Article, as follows:
 - a. The Moderator will announce the Article number, and the text of the Article will be displayed on the overhead screen or will be otherwise made available at the Meeting. The Moderator need not read the full text of the Article.
 - b. The Moderator will recognize a member of the Budget Committee or of the Board of Selectmen/School Board, or the petitioner (if a petitioned Article) to move the adoption of the Article.
 - c. If the Motion is seconded, the Moderator will recognize a member of the Board of Selectmen/School Board or the petitioner to explain the Article.
 - d. The Meeting will debate and then vote on the Article.
5. Everyone who speaks must use a microphone so they can be heard. (The Moderator will announce the location of the microphones in the Meeting room.) If a voter is unable to reach one of the stand-up microphones, the voter should raise his/her hand and one of the hand-held microphones will be provided.
6. No one may speak unless he or she has the floor.
 - a. No one may have the floor unless recognized by the Moderator.
 - b. Except for Points of Order, the Moderator will not recognize speakers unless they are standing at or holding one of the microphones.
 - c. Each speaker must provide has/her name and address.
 - d. Even if a voter does not have the floor, a voter may speak to raise a Point of Order, to challenge a Moderator's ruling, or to overrule the Moderator.

7. The Moderator will allow only one motion on the floor at a time. There are two exceptions to this rule:
 - a. A voter may raise a Point of Order at any time, and
 - b. If a voter has the floor, the voter may make
 - i. A motion to amend the pending motion, or
 - ii. A motion to Call the Question.
8. The Moderator will not accept negative motions, which are motions that require a “no” vote to vote in the affirmative such as “I move that we not adopt the budget.”
9. Motions to Call the Question limit debate and require a 2/3 vote. If passed, these motions stop debate on a motion. However, all those voters who are standing at a microphone or holding a microphone, and anyone seated at the head table who has previously told the Moderator that he/she wishes to speak on the Motion will be allowed to speak. In addition, the Moderator shall have the right to refuse to recognize a Motion to Call the Question, if, in the Moderator’s opinion, the voters have not yet had an adequate opportunity to discuss an issue.
10. Non-voters may not speak at the Meeting without the permission of the voters except, the Moderator will allow non-resident Town officials and consultants or experts who are at the Meeting to provide information about an Article to speak.
11. All speakers must be courteous and must speak to the issues, not the individuals raising them. The Moderator will not allow personal attacks or inappropriate language.
12. If any person behaves in a disorderly manner, and after notice from the Moderator, persists in such behavior, or shall in any way disturb the meeting, or willfully violate any rule of proceeding, the Moderator may have a police officer, or any legal voter of the town, remove such person from the meeting. (RSA 40:8).
13. All questions and comments should be addressed to the Moderator. The Moderator will choose who responds to the questions.
14. With the exception of initial presentations on Articles which the Moderator requests be limited to ten (10) minutes, all speakers in debate will be limited to three (3) minutes.
15. Each speaker may only speak once until everyone has spoken.
16. The Moderator may determine the method of voting except as determined by law. However, any voter who doubts the accuracy of any non-counted vote may require the Moderator to determine a vote by a counted show of hands or counted standing vote.
17. Any vote on a bond issue of over \$100,000 must be voted on by secret ballot. In addition, any five (5) voters may require that the vote on any Article or question be by secret ballot. To do so:
 - a. All five (5) voters must be present and identified, and
 - b. The request must be presented in writing to the Moderator prior to the end of debate on the Article or question.

18. Motions to reconsider an Article may only be made immediately after the vote on the Article, and may only be made by a voter who voted on the prevailing side of the vote to be reconsidered. However, the following limits may apply to the reconsideration of an Article:
 - a. Mandatory Restriction: In accordance with RSA 33:8-a, if a motion to reconsider a ballot vote on a bond issue of over \$100,000 passes, the Article cannot be reconsidered until a reconvened Meeting that is at least seven (7) days after the original vote. With respect to bond votes, the restriction on reconsideration automatically applies without the need for the Meeting to vote for it.
 - b. Optional Restriction: Voters may postpone reconsideration of any Article at this Meeting by voting to restrict reconsideration of the Article in accordance with RSA 40:10. If the Meeting passes such a motion, then the Article cannot be reconsidered until a reconvened meeting held at least seven (7) days after the date of the original vote.
 - c. Reminder: Since any rule of the Moderator or decision of the Meeting can be reversed or changed at any time prior to the end of the meeting by a majority vote of the Meeting, there is no rule that can be adopted that can absolutely prevent the reconsideration of an Article.
19. The Moderator may vote on all Articles. However, the Moderator plans to vote only in two (2) instances:
 - a. To break a tie
 - b. To make a vote a tie vote if a motion the Moderator opposes would otherwise carry by one (1) vote.
20. If the Meeting is not finished at 11:00, the Moderator will recess the Meeting to a future date.

VOTERS' RIGHTS AND RESPONSIBILITIES

Peter F. Imse *Town Moderator*

James V. Hatem *School District Moderator*

Every Voter is responsible to:

1. Recognize that the Meeting is a legislative assembly where voters gather together to conduct business, and that the Moderator has volunteered to preside over the Meeting to bring order to the process.
2. Review the Town and School Reports in advance of the Town and School Meetings.
3. Seek answers to any questions that you have from the appropriate Town or School officials in advance of the Meetings. Attend informational sessions to learn the background of significant proposals and to ensure meaningful debate at the Meeting.
4. Become familiar with the Rules of Procedure for the Meetings which are published in the Town Report.
5. Give the Moderator fair warning if you would like to do anything out of the ordinary, like present slides or use alternative rules of procedure.
6. Arrive early enough for the Meetings to allow sufficient time to check in and find a seat.
7. Be courteous to all officials, presenters, and other voters.

8. Avoid personal attacks and inappropriate language.
9. Understand that occasional problems are to be expected when presenting information to or managing the movement of large numbers of voters, and be patient and courteous with officials and other voters when they occur.
10. Be aware that since any rule of the Moderator or decision of the Meeting can be reversed or changed at any time by a majority vote of the Meeting, there is no rule that can be adopted that can prevent reconsideration of an Article. Restricting reconsideration can only postpone the second vote to a reconvened meeting held at least seven (7) days after the date of the original vote.
11. Remember that if the Moderator cancels a Meeting due to inclement weather, the decision will be communicated via the same radio and TV stations that the School District uses to announce school cancellations.
12. Help the Meeting to promptly complete the business on the warrant.

Every Voter has a right to:

13. Speak on every Article by approaching a microphone or by requesting a hand-held microphone, unless debate has been limited by a successful Motion to Call the Question.
14. Request the Meeting to overrule the Moderator or to change the Rules of Procedure, as follows:
 - a. Seek to be recognized by saying “Mr./Ms. Moderator, I have a Point of Order”, and
 - b. Once recognized by the Moderator, proceed to state your request or make your Motion.
15. Request that any Article or question be acted upon by secret ballot, as follows:
 - a. A minimum of five voters who are present and identified at the Meeting must make the request in writing; and
 - b. The written request must be presented to the Moderator prior to the end of the debate on the Article or question.
16. Request the Meeting to postpone the reconsideration of an Article at the Meeting until a future Meeting, as follows:
 - a. At any time after the Article has been voted upon, seek to be recognized at a microphone by the Moderator.
 - b. Once recognized by the Moderator, say “Mr./Ms. Moderator, I move that the Meeting restrict consideration of Article ___, in accordance with NH RSA 40:10.”
 - c. NOTE: Voters need not vote to restrict reconsideration of any ballot vote on a bond issue over \$100,000 because State law provides that the reconsideration vote may not be held until an adjourned Meeting that is at least seven (7) days after the date of the Meeting.



School District

**BOW SCHOOL DISTRICT
2020
ANNUAL REPORT**

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BOW SCHOOL DISTRICT OFFICERS 2020

	<u>Term Expires</u>
Mr. James Hatem, Moderator	2023
Atty. John E. Rich, Jr., Clerk	2021
Mr. Mark Lavalle, Treasurer	2023

BOW SCHOOL BOARD

	<u>Term Expires</u>
Mr. Bryce Larrabee, Member	2023
Ms. Jennifer Strong-Rain, Vice Chair	2021
Dr. Eric Shulman, Member	2022
Mr. Martin Osterloh	2023
Ms. Jenna Reardon, Member	2022

AUDITOR

Plodzik & Sanderson, P.A.	Concord
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ADMINISTRATION

Dr. Dean S. T. Cascadden	Superintendent of Schools
Mr. Duane Ford	Business Administrator
Ms. Lori Krueger	Principal, Bow Elementary School
Mr. Adam Osburn	Principal, Bow Memorial School
Mr. Brian O'Connell	Principal, Bow High School
Ms. Marcy Kelley	Director of Student Services
Dr. Shannon Bartlett	Director of Curriculum

**ANNUAL SCHOOL DISTRICT ELECTION
BOW, NEW HAMPSHIRE
MARCH 10, 2020**

WARRANT ARTICLE #1 – School District Candidates:

Office	Vote for not more than:	... YEAR TERM	CANDIDATE (IN BALLOT ORDER)	RESULTS/WINNER*
School Board Member	Two	Three	Johnathon Banks	685
			Bryce Larrabee	805*
			Martin Osterloh	697*
School Moderator	One	Three	James Hatem	1206
School Treasurer	One	Three	Mark E Lavalle	1223

TOTAL VOTES CAST

1426

UNAPPROVED

**Report of the Annual Meeting of the
BOW SCHOOL DISTRICT
SAU #67, Bow, NH – APRIL 25, 2020**

A duly called meeting of the voters of the Bow School District was held in the Bow High School parking lot proximate to the entrance to Bow High School on Saturday, April 25, 2020. School Moderator Jim Hatem called the meeting to order at 9:00 a.m. The Pledge of Allegiance was led by Mr. Hatem.

Members of the School Board present were Bryce Larrabee, Chair, Jennifer Strong-Rain, Vice Chair, Martin Osterloh, Eric Shulman, and Jenna Reardon. Also present were Duane Ford, Assistant Superintendent for Business Administration, Margaret Lougee, Bow Chief of Police, Lee Kimball, Director of the Emergency Management Department, Jennifer McDaniel and Beth Titus, Supervisors of the Checklist and John Rich, District Clerk.

Mr. Hatem briefly reviewed the voting procedures with the members of the School Board and others in attendance. He noted that prior to the start of the meeting, he had inspected the ballot available for voters who did not print out the ballot made available electronically following the live virtual School Board meeting on Friday, April 24, 2020. At that meeting, the School Board considered questions and comments received after the live virtual School Board meeting on Tuesday, April 21, 2020 at which time the School Board presented the Warrant Articles. At the Friday meeting, the Board amended Articles 3 and 4 reducing the dollar amount to \$1, and voted to move all Articles to the ballot.

Seeing voters in their cars at the entrance to the designated voting area, Mr. Hatem opened the ballot box at 9:03 a.m.

At 1:00 p.m. seeing no voters approaching the voting area, Mr. Hatem closed the ballot box. At 1:05 p.m., Mr. Hatem, Mr. Rich, Ms. McDaniel and Ms. Titus began the process of counting the votes. School Board members Bryce Larrabee, Jennifer Strong-Rain, Eric Shulman, and Jenna Reardon observed the counting of the ballots.

Upon completion the vote count, Mr. Hatem announced the following results:

Question #1 – Approval of the Procedures of the Meeting - YES 583 NO 70

Article #2 - School District Budget - YES 499 NO 180

Article #3 – Bow Elementary Design Fees (Amended to \$1) - YES 546 NO 102

Article #4 – Construction Capital Reserve Fund Deposit (Amended to \$1) - YES 558 NO 91

Article #5 - Dunbarton Capital Improvements Fees - YES 577 NO 72

Article #6 - Athletic Fees Capital Reserve Fund Deposit - YES 571 NO 80

Article #7 - Athletic Equipment Capital Reserve Fund Withdrawal - YES 532 NO 123

All Articles passed. Mr. Hatem requested that Mr. Ford report the results to the Bow Community. There being no further business before the meeting, the April 25, 2020 School District Annual Meeting ended at 3:42 PM.

Respectfully submitted,

John E. Rich, Jr.

School District Clerk

On behalf of the School Board:

Bryce Larrabee, Chair

Jennifer Strong-Rain, Vice Chair

Martin Osterloh, Member

Eric Shulman, Member

Jenna Reardon, Member

BOW SCHOOL DISTRICT WARRANT

Election of Officers
2021

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Bow qualified to vote in District affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE BOW MEMORIAL SCHOOL CAFETERIA IN BOW, NEW HAMPSHIRE IN SAID DISTRICT ON TUESDAY, THE 9TH DAY OF MARCH 2021, AT SEVEN O'CLOCK IN THE MORNING (7:00 AM) TO CAST BALLOTS FROM THAT HOUR OF SAID DAY UNTIL AT LEAST SEVEN O'CLOCK IN THE EVENING (7:00 PM), UNLESS OTHERWISE DIRECTED BY THE MODERATOR, FOR THE FOLLOWING MATTERS:

1. To choose ONE member of the School Board and ONE Clerk for the ensuing three years.

GIVEN UNDER OUR HANDS AT SAID BOW THIS 6TH DAY OF FEBRUARY 2020.

Bryce Larrabee, Chair

Jenifer Strong-Rain, Vice Chair

Martin Osterloh, Member

Dr. Eric Shulman, Member

Jenna Reardon, Member

SCHOOL BOARD

A TRUE COPY OF WARRANT – ATTEST:

Bryce Larrabee, Chair

Jenifer Strong-Rain, Vice Chair

Martin Osterloh, Member

Dr. Eric Shulman, Member

Jenna Reardon, Member

SCHOOL BOARD

BOW SCHOOL DISTRICT 2021 WARRANT ARTICLES

TO THE INHABITANTS OF THE SCHOOL DISTRICT OF THE TOWN OF BOW qualified to vote in District affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE BOW HIGH SCHOOL AUDITORIUM IN SAID DISTRICT ON FRIDAY, THE 12TH OF MARCH, 2021, AT SEVEN O'CLOCK IN THE EVENING, TO ACT ON THE FOLLOWING SUBJECTS:

Article 1

TO HEAR the reports of agents, auditors, committees, and officers chosen or to take any other action.

Article 2

TO SEE if the School District will vote to raise and appropriate the Budget Committee's recommended amount of Thirty-One Million Three Hundred Thirteen Thousand Four Hundred Twenty-Two Dollars (\$31,313,422) for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment of the statutory obligations of the district. This article does not include appropriations voted in other warrant articles. This article does include the cost of the Bow School District Food Service Program.

Recommended by the Budget Committee (7-0)

The School Board recommends Thirty-One Million Three Hundred Thirteen Thousand Four Hundred Twenty-Two Dollars (\$31,313,422)

Recommended by the School Board (5-0)

Article 3

TO SEE if the School District will vote to raise and appropriate the sum of up to Nine Hundred Forty-One Thousand Eight Hundred Twenty Dollars (\$941,820) for the replacement of HVAC rooftop units and any additional associated mechanical repairs and replacements at Bow Elementary School and to authorize the withdrawal of up to Five Hundred Fifty Nine Thousand Dollars (\$559,000) from the Bow School District HVAC Capital Reserve Fund established in March 1996 and to authorize the withdrawal of up to Three Hundred Eighty-Two Thousand Eight Hundred Twenty Dollars (\$382,820) from the Bow School District Buildings Capital Reserve Fund established in March 1992. (Majority vote required)

Recommended by the School Board (5-0)

Recommended by the Budget Committee (7-0)

Article 4

TO SEE if the School District will vote to raise and appropriate the sum of up to Five Hundred Ninety-Nine Thousand Six Hundred Dollars (\$599,600) for the complete replacement of the existing roof including any costs associated with improved insulation and roof drainage at Bow Elementary School and to authorize the withdrawal of up to Five Hundred Ninety-Nine Thousand Six Hundred Dollars (\$599,600) from the Bow School District Buildings Construction Capital Reserve Fund established in March 1992. (Majority vote required)

Recommended by the School Board (5-0)

Recommended by the Budget Committee (7-0)

Article 5

TO SEE if the School District will vote to raise and appropriate the sum of up to Eighty-Five Thousand Dollars (\$85,000) for the replacement of the existing skylight in the main foyer at Bow High School and to authorize the withdrawal of up to Eighty-Five Thousand Dollars (\$85,000) from the Bow School District Capital Improvements at Bow High School Capital Reserve Fund established in March 2000. (Majority vote required)

Recommended by the School Board (5-0)
Recommended by the Budget Committee (7-0)

Article 6

TO SEE if the School District will vote to raise and appropriate the sum of Sixty-Two Thousand Two Hundred Sixty Dollars (\$62,260) to be added to the AREA School Capital Improvements – Dunbarton Fees Capital Reserve Fund established in March 2014. The sum to come from the portion of tuition payments received in the 2021-22 fiscal year that must be deposited in the capital reserve fund in accordance with the 2014 AREA agreement. (Majority vote required)

Recommended by the School Board (5-0)
Recommended by the Budget Committee (7-0)

Article 7

TO SEE if the School District will vote to raise and appropriate the sum of up to Twenty-Eight Thousand Dollars (\$28,000) to be added to the Athletic Fields and Facilities Capital Reserve Fund established in March 2016. The sum to come from student activity fees collected during the 2021-22 fiscal year and will not be raised from taxation. (Majority vote required)

Recommended by the School Board (5-0)
Recommended by the Budget Committee (7-0)

Article 8

TO SEE if the School District will vote to raise and appropriate the sum of Nineteen Thousand Dollars (\$19,000) for the purchase of athletic protective netting and other athletic facilities upgrades and to authorize the withdrawal of up to Nineteen Thousand Dollars (\$19,000) from the Athletic Fields and Facilities Capital Reserve Fund established in March 2016. (Majority vote required)

Recommended by the School Board (5-0)
Recommended by the Budget Committee (7-0)

TO TRANSACT ANY other business that may legally come before the meeting.

GIVEN UNDER OUR HANDS AT SAID BOW THIS EIGHTH DAY OF FEBRUARY, 2021:

Bryce Larrabee, Chair

Jennifer Strong-Rain, Vice-Chair

Martin Osterloh, Member

Jenna Reardon, Member

Dr. Eric Shulman, Member

A TRUE COPY OF THE WARRANT ATTEST:

Bryce Larrabee, Chair

Jennifer Strong-Rain, Vice-Chair

Martin Osterloh, Member

Jenna Reardon, Member

Dr. Eric Shulman, Member



2021
MS-27

Proposed Budget

Bow Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24 Appropriations and Estimates of Revenue for the Fiscal Year from:

July 1, 2021 to June 30, 2022

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on:

SCHOOL BUDGET COMMITTEE CERTIFICATION
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

<https://www.britannica.org/>

For assistance please contact:
NH DRA Municipal and Property Division

<http://www.revenue.nh.gov/mun-prop/>
(603) 230-5090



New Hampshire
Department of
Revenue Administration

2021
MS-27

Appropriations

Account	Purpose	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
Instruction							
1100-1199	Regular Programs	02	\$12,043,459	\$12,647,617	\$13,183,375	\$0	\$13,183,375
1200-1299	Special Programs	02	\$5,660,302	\$6,307,897	\$6,310,125	\$0	\$6,310,125
1300-1399	Vocational Programs	02	\$206,345	\$121,774	\$272,939	\$0	\$272,939
1400-1499	Other Programs	02	\$586,368	\$744,912	\$760,587	\$0	\$760,587
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0
Instruction Subtotal		\$18,496,474	\$19,822,200	\$20,527,026	\$0	\$20,527,026	\$0
Support Services							
2000-2199	Student Support Services	02	\$2,507,060	\$2,555,242	\$2,626,416	\$0	\$2,626,416
2200-2299	Instructional Staff Services	02	\$1,278,593	\$1,286,748	\$1,383,340	\$0	\$1,383,340
Support Services Subtotal		\$3,785,653	\$3,841,990	\$4,009,756	\$0	\$4,009,756	\$0
General Administration							
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	02	\$106,191	\$25,000	\$25,000	\$0	\$25,000
2310-2319	Other School Board	02	\$78,618	\$81,493	\$83,927	\$0	\$83,927
General Administration Subtotal		\$184,809	\$106,493	\$108,927	\$0	\$108,927	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services	02	\$744,351	\$795,015	\$811,267	\$0	\$811,267	\$0
2320-2389	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	02	\$1,356,253	\$1,422,387	\$1,507,600	\$0	\$1,507,600	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	02	\$2,097,220	\$2,145,104	\$2,192,084	\$0	\$2,192,084	\$0
2700-2799	Student Transportation	02	\$1,018,683	\$1,209,278	\$1,129,169	\$0	\$1,129,169	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0	\$0	\$0
Executive Administration Subtotal			\$5,216,507	\$5,571,784	\$5,640,120	\$0	\$5,640,120	\$0
Non-Instructional Services								
3100	Food Service Operations	02	\$630,975	\$800,674	\$778,193	\$0	\$778,193	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$630,975	\$800,674	\$778,193	\$0	\$778,193	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$1	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$0	\$1	\$0	\$0	\$0	\$0
Other Outlays								
5110	Debt Service - Principal	02	\$200,000	\$200,000	\$200,000	\$0	\$200,000	\$0
5120	Debt Service - Interest	02	\$67,000	\$58,200	\$49,400	\$0	\$49,400	\$0
Other Outlays Subtotal			\$267,000	\$258,200	\$249,400	\$0	\$249,400	\$0



New Hampshire
Department of
Revenue Administration

2021
MS-27

Appropriations

Account	Purpose	Expenditures for period ending 6/30/2020	Appropriations as Approved by DRA for period ending 6/30/2021	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2022 (Not Recommended)
Fund Transfers							
5220-5221	To Food Service	\$0	\$0	\$0	\$0	\$0	\$0
5222-5229	To Other Special Revenue	\$0	\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations				\$31,313,422	\$0	\$31,313,422	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2022 (Recommended)	School Board's Appropriations for period ending 6/30/2022 (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2022 (Recommended)	Budget Committee's Appropriations for Appropriations for period ending 6/30/2022 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
1400-1499	Other Programs	08	\$19,000	\$0	\$19,000	\$0
		<i>Purpose: Athletic Equipment</i>				
4500	Building Acquisition/Construction	03	\$941,820	\$0	\$941,820	\$0
		<i>Purpose: Roof Top HVAC</i>				
4500	Building Acquisition/Construction	04	\$599,600	\$0	\$599,600	\$0
		<i>Purpose: Roof Replacement</i>				
4600	Building Improvement Services	05	\$85,000	\$0	\$85,000	\$0
		<i>Purpose: BHS Skylight</i>				
5251	To Capital Reserve Fund	06	\$62,260	\$0	\$62,260	\$0
		<i>Purpose: DSD CIF Deposit</i>				
5251	To Capital Reserve Fund	07	\$28,000	\$0	\$28,000	\$0
		<i>Purpose: Athletic Fees Deposit</i>				
	Total Proposed Special Articles		\$1,735,680	\$0	\$1,735,680	\$0

New Hampshire
Department of
Revenue Administration



2021
MS-27

Individual Warrant Articles

Account	Purpose	Article	Revenues		Budget Committee's Appropriations for period ending 6/30/2022		Budget Committee's Appropriations for period ending 6/30/2022	
			Total Proposed Individual Articles	\$0	Revised Revenues for period ending 6/30/2021	Estimated Revenues for period ending 6/30/2022	School Board's Appropriations for period ending 6/30/2022 (Recommended)	Estimated Revenues for period ending 6/30/2022
Local Sources								
1300-1349 Tuition		02, 06		\$3,071,081		\$3,433,815		\$3,433,815
1400-1449 Transportation Fees				\$0		\$0		\$0
1500-1599 Earnings on Investments		02		\$7,500		\$7,500		\$7,500
1600-1699 Food Service Sales		02		\$654,674		\$632,193		\$632,193
1700-1799 Student Activities		07		\$28,000		\$28,000		\$28,000
1800-1899 Community Service Activities				\$0		\$0		\$0
1900-1999 Other Local Sources		02		\$330,368		\$348,930		\$348,930
Local Sources Subtotal				\$4,091,623		\$4,450,438		\$4,450,438
State Sources								
3210 School Building Aid		02		\$67,290		\$67,290		\$67,290
3215 Kindergarten Building Aid				\$0		\$0		\$0
3220 Kindergarten Aid				\$0		\$0		\$0
3230 Special Education Aid		02		\$290,337		\$385,000		\$385,000
3240-3249 Vocational Aid				\$0		\$0		\$0
3250 Adult Education				\$0		\$0		\$0
3260 Child Nutrition		02		\$39,500		\$39,500		\$39,500
3270 Driver Education				\$0		\$0		\$0
3290-3299 Other State Sources				\$0		\$0		\$0
State Sources Subtotal				\$397,127		\$491,790		\$491,790



Revenues

Account	Source	Revised Revenues for period ending 6/30/2021	School Board's Estimated Revenues for period ending 6/30/2022	Budget Committee's Estimated Revenues for period ending 6/30/2022
Federal Sources				
4100-4539	Federal Program Grants	\$0	\$0	\$0
4540	Vocational Education	\$0	\$0	\$0
4550	Adult Education	\$0	\$0	\$0
4560	Child Nutrition	02 \$95,000	\$95,000	\$95,000
4570	Disabilities Programs	\$0	\$0	\$0
4580	Medicaid Distribution	02 \$75,000	\$115,000	\$115,000
4590-4999	Other Federal Sources (non-4810)	\$0	\$0	\$0
4810	Federal Forest Reserve	\$0	\$0	\$0
		Federal Sources Subtotal	\$170,000	\$210,000
Other Financing Sources				
5110-5139	Sale of Bonds or Notes	\$0	\$0	\$0
5140	Reimbursement Anticipation Notes	\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund	\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds	\$0	\$0	\$0
5230	Transfer from Capital Project Funds	\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds	04, 05, 08, 03 \$51,001	\$1,645,420	\$1,645,420
5252	Transfer from Expendable Trust Funds	\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds	\$0	\$0	\$0
5300-5699	Other Financing Sources	\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)	\$0	\$0	\$0
9998	Amount Voted from Fund Balance	\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	02 \$51,001	\$1,050,000 \$2,695,420	\$1,050,000 \$2,695,420
		Other Financing Sources Subtotal	\$4,709,751	\$7,847,648
		Total Estimated Revenues and Credits	\$4,709,751	\$7,847,648



**2021
MS-27**

Budget Summary

Item	School Board Period ending 6/30/2022 (Recommended)	Budget Committee Period ending 6/30/2022 (Recommended)
Operating Budget Appropriations	\$31,313,422	\$31,313,422
Special Warrant Articles	\$1,735,680	\$1,735,680
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$33,049,102	\$33,049,102
Less Amount of Estimated Revenues & Credits	\$7,847,648	\$7,847,648
Less Amount of State Education Tax/Grant	\$6,352,095	\$6,352,095
Estimated Amount of Taxes to be Raised	\$18,849,359	\$18,849,359



Supplemental Schedule

1. Total Recommended by Budget Committee	\$33,049,102
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$200,000
3. Interest: Long-Term Bonds & Notes	\$49,400
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$249,400
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$32,799,702
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$3,279,970
 Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
 Maximum Allowable Appropriations Voted at Meeting: <i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	
	\$36,329,072

BOW SCHOOL DISTRICT 2021-22 REVENUE AND TAX IMPACT ESTIMATE

	Current Year FY 2020-21 Budget		Proposed FY 2021-22 Budget		Dollar Difference	Percent Change	Tax Rate Impact
	Article #2	\$30,350,341	Article #2	\$31,313,422	\$963,081	3.17%	
<u>Warrant Articles</u>							
School District Budget (Including Food Service)							
BES HVAC Rooftop Unit Replacement (CRF Funded)			Article #3	\$941,820			
BES Roof Replacement (CRF Funded)			Article #4	\$599,600			
BHS Skylight Replacement (CRF Funded)			Article #5	\$85,000	\$85,000		
Dunbarton CIP Fees (CRF) Deposit (Tuition Collected CIP Fees)	Article #5	\$58,729	Article #6	\$62,260	\$3,531	6.01%	
Athletic Fields/Facilities (CRF) Deposit (Athletic Fees)	Article #6	\$28,000	Article #7	\$28,000	\$0	0.00%	
Bow School District Buildings Construction CRF Deposit	Article #4	\$1		\$0	-\$1	-100.00%	
Architect, Design and Engineering Fees	Article #3	\$1		\$0	-\$1	-100.00%	
Athletic Fields Equipment Purchase (CRF) Withdrawal	Article #7	\$51,000	Article #8	\$19,000	-\$32,000	-62.75%	
Total Warrant Article Appropriations		\$30,488,072		\$33,049,102	\$1,019,610	3.34%	\$0.80
<u>Revenues and Credits</u>							
Tuition		\$3,071,081		\$3,433,815		\$362,734	11.81%
Earnings on Investments		\$7,500		\$7,500		\$0	0.00%
Food Service Sales		\$654,674		\$632,193		-\$22,481	-3.43%
Student Activities (Athletic Fees)		\$28,000		\$28,000		\$0	0.00%
Other Local Sources		\$318,868		\$337,430		\$18,562	5.82%
Misc. Food Service Revenue		\$11,500		\$11,500		\$0	0.00%
School Building Aid		\$67,290		\$67,290		\$0	0.00%
Special Education Aid		\$290,337		\$385,000		\$94,663	32.60%
State Child Nutrition		\$39,500		\$39,500		\$0	0.00%
Federal Child Nutrition		\$95,000		\$95,000		\$0	0.00%
Medicaid Distribution		\$75,000		\$115,000		\$40,000	53.33%
Transfer From Capital Reserve/Expendable Trust Funds		\$51,001		\$1,645,420		\$1,594,419	3126.25%
Fund Balance Use as Voted		\$0		\$0		\$0	0.00%
Prior Year Fund Balance to Reduce Taxes		\$1,077,887		\$1,050,000		-\$27,887	-2.59%
Total Revenues and Credits	\$5,787,638	-\$5,787,638	\$7,847,648	-\$7,847,648	\$2,060,010	35.59%	-\$1.62
Total Appropriations Less Revenues		\$24,700,434		\$25,201,454	\$501,020	2.03%	\$0.39
State Adequate Education Grant		\$4,624,713		\$4,154,409		-\$470,304	-10.17%
Statewide Education Property Tax (SWEPT)		\$2,214,241		\$2,197,686		-\$16,555	-0.75%
Total State Grant and SWEPT	\$6,838,954	-\$6,838,954	\$6,352,095	-\$6,352,095	-\$486,859	-7.12%	\$0.38
Total Local School Taxes to be Raised		\$17,861,480		\$18,849,359	\$987,879	5.53%	\$0.77
<u>ESTIMATED TAX RATE CALCULATION</u>							
Bow Assessed Property Value		\$1,272,672,173		\$1,272,672,173			
Bow Assessed Property w/o Utilities		\$1,168,733,773		\$1,168,733,773			
Tax Rate Impact to Raise \$100,000 based on Bow Assessed Property Value		\$0.079		\$0.079			
Local School Tax Rate (Estimated 2020-21)		\$14.03		\$14.81		\$0.78	5.56%
State School Tax Rate (Estimated 2020-21)		\$1.89		\$1.88		-\$0.01	-0.53%
Total School Tax Rate (Estimated 2020-21)		\$15.92		\$16.69	\$0.77	4.84%	

Assumptions: Fund Balance Updated as of 1/27/21

New COVID Relief Money Not Used - No Figures or Rules from NH DOE

Changes: Proposed Reduction List From 1/15/21
Proposed Revenue Changes From 1/15/21

BOW SCHOOL DISTRICT 2021-2022 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2019-20	FY2019-20	FY2020-21	FY2021-22	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
GENERAL FUND BUDGET										
				1100 REGULAR EDUCATION						
1100	02	610	1	Art Supplies - BES	3,353	3,336	3,353	3,353	0	0.00%
1100	02	610	2	Art Supplies - BMS	3,631	3,477	3,631	4,000	369	10.16%
1100	02	610	3	Art Supplies - BHS	10,028	10,149	13,500	13,500	0	0.00%
1100	02	641	2	Art Books - BMS	0	0	0	0	0	#DIV/0!
				TOTAL ART EDUCATION	17,012	16,962	20,484	20,853	369	1.80%
1100	03	610	2	Computer Literacy Supplies - BMS	739	717	3,500	3,700	200	5.71%
				TOTAL COMPUTER LITERACY	739	717	3,500	3,700	200	5.71%
1100	05	610	2	Language/Arts Supplies - BMS	1,546	811	1,546	1,546	0	0.00%
1100	05	641	2	Language/Arts Textbooks - BMS	1,940	2,633	1,940	1,940	0	0.00%
1100	05	642	1	Electronic Info - BES	1,998	1,998	1,998	1,998	0	0.00%
				TOTAL LANGUAGE ARTS	5,484	5,442	5,484	5,484	0	0.00%
1100	06	610	2	World Language Supplies - BMS	1,000	184	1,000	1,000	0	0.00%
1100	06	610	3	World Language Supplies - BHS	632	488	2,246	2,000	(246)	-10.95%
1100	06	641	2	World Language Textbooks - BMS	1,000	0	0	0	0	#DIV/0!
				TOTAL WORLD LANGUAGES	2,632	672	3,246	3,000	(246)	-7.58%
1100	08	610	1	Physical Education Supplies - BES	700	700	700	700	0	0.00%
1100	08	610	2	Physical Education Supplies - BMS	2,000	1,145	1,200	2,000	800	66.67%
1100	08	610	3	Physical Education Supplies - BHS	3,200	3,122	2,100	2,157	57	2.71%
				TOTAL PHYSICAL EDUCATION	5,900	4,967	4,000	4,857	857	21.43%
1100	09	610	2	Family/Consumer Science Supplies - BMS	4,865	2,823	4,865	4,865	0	0.00%
1100	09	610	3	Family/Consumer Science Supplies - BHS	7,000	3,962	6,884	6,500	(384)	-5.58%
				TOTAL FAMILY/CONSUMER SCIENCE	11,865	6,786	11,749	11,365	(384)	-3.27%
1100	10	610	2	Technology Education Supplies - BMS	6,830	(2,625)	6,330	6,830	500	7.90%
1100	10	610	3	Technology Education Supplies - BHS	8,000	5,813	7,746	16,260	8,514	109.91%
1100	10	641	2	Technology Education Textbooks - BMS	0	0	0	0	0	#DIV/0!
1100	10	641	3	Technology Education Textbooks - BHS	0	0	0	0	0	0.00%
1100	10	642	2	Technology Education Electronic Info - BMS	0	0	0	0	0	#DIV/0!
				TOTAL TECHNOLOGY EDUCATION	14,830	3,187	14,076	23,090	9,014	64.04%
1100	11	610	1	Math Supplies - BES	2,636	2,285	20,431	5,000	(15,431)	-75.53%
1100	11	610	2	Math Supplies - BMS	1,996	2,227	9,100	11,500	2,400	26.37%
1100	11	610	3	Math Supplies - BHS	921	776	800	870	70	8.75%
1100	11	641	1	Math Textbooks - BES	1,000	35	23,825	10,000	(13,825)	-58.03%
1100	11	641	2	Math Textbooks - BMS	583	0	0	0	0	#DIV/0!
1100	11	642	1	Math Electronic Info - BES	3,667	3,667	3,667	0	(3,667)	-100.00%
1100	11	642	2	Math Electronic Info - BMS	0	0	0	0	0	#DIV/0!
				TOTAL MATHEMATICS	10,803	8,990	57,823	27,370	(30,453)	-52.67%
1100	12	610	1	Music/Band Supplies - BES	200	196	200	200	0	0.00%
1100	12	610	2	Music/Band Supplies - BMS	3,630	2,906	2,630	3,630	1,000	38.02%
1100	12	610	3	Music/Band Supplies - BHS	7,840	3,153	4,300	4,300	0	0.00%
1100	12	641	1	Music/Band Textbooks - BES	0	0	0	0	0	#DIV/0!
1100	12	642	2	Music Electronic Media - BMS	0	0	0	0	0	#DIV/0!
1100	12	730	1	New Musical Instruments - BES	825	818	825	825	0	0.00%
1100	12	730	2	New Musical Instruments - BMS	4,400	4,249	2,200	1,800	(400)	-18.18%
1100	12	730	3	New Musical Instruments - BHS	7,400	4,920	7,400	7,450	50	0.68%
				TOTAL MUSIC/BAND	24,295	16,242	17,555	18,205	650	3.70%
1100	13	610	1	Science Supplies - BES	2,291	995	2,291	2,291	0	0.00%
1100	13	610	2	Science Supplies - BMS	12,250	11,244	12,650	12,650	0	0.00%
1100	13	610	3	Science Supplies - BHS	13,156	12,105	11,565	13,565	2,000	17.29%
1100	13	641	1	Science Textbooks - BES	1,000	715	500	500	0	0.00%
1100	13	641	2	Science Textbooks - BMS	0	0	0	0	0	#DIV/0!
1100	13	642	2	Science Electronic Media - BMS	0	0	0	0	0	#DIV/0!
				TOTAL SCIENCE	28,697	25,059	27,006	29,006	2,000	7.41%
1100	15	610	2	Social Studies Supplies - BMS	1,204	1,171	1,004	1,204	200	19.92%
1100	15	641	1	Social Studies Textbooks - BES	500	69	700	700	0	0.00%
1100	15	641	2	Social Studies Textbooks - BMS	0	0	0	0	0	#DIV/0!
1100	15	739	1	Social Studies Other Equipment - BES	250	0	100	100	0	0.00%
				TOTAL SOCIAL STUDIES	1,954	1,241	1,804	2,004	200	11.09%
1100	18	110	1	Certified Staff Wages - BES	2,264,216	2,326,356	2,385,482	2,383,464	(2,018)	-0.08%
1100	18	110	2	Certified Staff Wages - BMS	2,303,388	2,349,743	2,336,257	2,520,830	184,573	7.90%
1100	18	110	3	Certified Staff Wages - BHS	3,144,791	3,057,172	3,173,383	3,182,935	9,552	0.30%
1100	18	111	1	Aides Wages - BES	0	0	0	0	0	#DIV/0!
1100	18	111	2	Aides Wages - BMS	26,753	15,719	21,085	22,343	1,258	5.97%
1100	18	111	3	Aides Wages - BHS	19,689	21,712	22,915	23,498	583	2.54%
1100	18	120	0	Substitutes Wages - DW	117,500	177,880	117,500	117,500	0	0.00%
1100	18	240	0	Course Reimbursement - DW	58,000	73,922	58,000	58,000	0	0.00%
1100	18	241	0	Course Reimbursement Aides - DW	7,500	2,700	7,500	7,500	0	0.00%

BOW SCHOOL DISTRICT

2021-2022 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2019-20	FY2019-20	FY2020-21	FY2021-22	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
1100	18	310	1	Home Instruction Contracted Service - BES	500	0	500	500	0	0.00%
1100	18	310	2	Home Instruction Contracted Service - BMS	1,000	0	1,000	1,000	0	0.00%
1100	18	310	3	Home Instruction Contracted Service - BHS	1,000	0	1,000	1,000	0	0.00%
1100	18	320	0	Pre-Employment Contracted Service - DW	0	0	500	500	0	0.00%
1100	18	430	1	Maintenance Contracts - BES	20,580	18,254	20,040	19,070	(970)	-4.84%
1100	18	430	2	Maintenance Contracts - BMS	23,854	21,649	23,143	21,830	(1,313)	-5.67%
1100	18	430	3	Maintenance Contracts - BHS	29,659	27,378	28,776	27,598	(1,178)	-4.09%
1100	18	610	1	General Supplies - BES	31,860	29,917	35,860	35,860	0	0.00%
1100	18	610	2	General Supplies - BMS	15,059	14,460	16,500	16,500	0	0.00%
1100	18	610	3	General Supplies - BHS	20,000	15,013	20,000	20,000	0	0.00%
1100	18	641	3	Textbooks - BHS	21,296	18,838	16,317	17,028	711	4.36%
1100	18	642	2	Electronic Info - BMS	11,418	9,991	18,000	22,000	4,000	22.22%
1100	18	733	1	Furniture - BES	1,153	390	1,153	1,153	0	0.00%
1100	18	733	2	Furniture - BMS	6,483	6,483	6,483	6,483	0	0.00%
1100	18	733	3	Furniture - BHS	0	0	4,616	2,000	(2,616)	-56.67%
1100	18	734	1	Equipment - BES	5,800	4,005	5,800	5,800	0	0.00%
1100	18	734	2	Equipment - BMS	5,633	400	6,210	0	(6,210)	-100.00%
1100	18	734	3	Equipment - BHS	9,187	1,756	4,560	4,873	313	6.86%
1100	18	737	1	Replacement Furniture/Fixtures - BES	0	0	0	0	0	#DIV/0!
1100	18	737	2	Replacement Furniture/Fixtures - BMS	0	0	0	0	0	#DIV/0!
1100	18	737	3	Replacement Furniture/Fixtures - BHS	0	2,719	18,793	13,700	(5,093)	0.00%
1100	18	738	1	Replacement Equipment - BES	0	0	0	0	0	0
1100	18	738	2	Replacement Equipment - BMS	0	0	0	0	0	#DIV/0!
1100	18	738	3	Replacement Equipment - BHS	0	0	4,208	2,648	(1,560)	-37.07%
1100	18	739	1	Other Equipment - BES	0	0	0	0	0	0.00%
1100	18	810	1	Dues/Fees - BES	0	0	0	0	0	0
1100	18	810	2	Dues/Fees - BMS	2,200	1,692	2,000	2,000	0	0.00%
1100	18	810	3	Dues/Fees - BHS	5,300	4,085	5,300	7,300	2,000	37.74%
				TOTAL REGULAR INSTRUCTION	8,153,819	8,202,233	8,362,881	8,544,913	182,032	2.18%
1100	23	610	1	Reading Supplies - BES	500	306	500	500	0	0.00%
1100	23	610	2	Reading Supplies - BMS	1,292	1,263	1,292	1,292	0	0.00%
1100	23	610	3	Reading Supplies - BHS	500	0	500	0	(500)	-100.00%
1100	23	641	1	Reading Books - BES	17,000	14,405	12,000	12,000	0	0.00%
1100	23	641	2	Reading Books - BMS	17,850	17,834	2,500	12,500	10,000	400.00%
1100	23	642	1	Reading Elect Info - BES	0	0	0	0	0	#DIV/0!
				TOTAL READING	37,142	33,808	16,792	26,292	9,500	56.57%
1100	25	430	1	Computer Repairs - BES	5,500	4,667	5,500	7,000	1,500	27.27%
1100	25	430	2	Computer Repairs - BMS	9,000	6,768	9,000	9,000	0	0.00%
1100	25	430	3	Computer Repairs - BHS	5,000	6,215	3,000	3,000	0	0.00%
1100	25	610	1	Computer Supplies - BES	4,429	4,746	4,429	6,500	2,071	46.76%
1100	25	610	2	Computer Supplies - BMS	2,500	332	2,500	2,500	0	0.00%
1100	25	610	3	Computer Supplies - BHS	2,500	1,093	1,000	1,000	0	0.00%
				TOTAL COMPUTER REPAIRS/SUPPLIES	28,929	23,822	25,429	29,000	3,571	14.04%
1100	27	610	3	Humanities Supplies - BHS	2,024	1,889	2,000	2,000	0	0.00%
				TOTAL HUMANITIES	2,024	1,889	2,000	2,000	0	0.00%
1100	29	610	3	Health/Wellness Supplies - BHS	200	0	200	200	0	0.00%
				TOTAL HEALTH/WELLNESS	200	0	200	200	0	0.00%
1100	85	211	0	Health Insurance - DW	1,852,903	1,513,731	1,821,950	1,887,735	65,785	3.61%
1100	85	211	0	Health Insurance Retiree Payments - DW	4,650	3,512	8,183	8,283	100	1.22%
1100	85	212	0	Dental Insurance - DW	166,383	153,157	168,102	157,297	(10,805)	-6.43%
1100	85	213	0	Life Insurance - DW	9,292	4,753	9,486	9,716	230	2.42%
1100	85	214	0	Disability Insurance - DW	15,919	10,772	16,251	16,642	391	2.41%
1100	85	220	0	FICA - DW	602,540	601,869	616,332	631,169	14,837	2.41%
1100	85	230	0	NH Retirement - DW	1,381,906	1,391,769	1,406,010	1,696,214	290,204	20.64%
1100	85	250	0	Unemployment Insurance - DW	5,431	(77)	3,850	4,230	380	9.87%
1100	85	260	0	Workers Comp Insurance - DW	19,093	11,955	23,424	20,750	(2,674)	-11.42%
				TOTAL EMPLOYEE BENEFITS	4,058,117	3,691,442	4,073,588	4,432,036	358,448	8.80%
				TOTAL 1100 REGULAR EDUCATION	12,404,442	12,043,459	12,647,617	13,183,375	535,758	4.24%
				1200 SPECIAL EDUCATION						
1200	18	110	1	Certified Staff Wages - BES	358,701	372,246	438,988	481,959	42,971	9.79%
1200	18	110	2	Certified Staff Wages - BMS	408,564	412,590	529,445	529,076	(369)	-0.07%
1200	18	110	3	Certified Staff Wages - BHS	347,591	405,010	533,029	532,414	(615)	-0.12%
1200	18	111	1	Aides Wages - BES	514,152	474,247	464,262	465,338	1,076	0.23%
1200	18	111	2	Aides Wages - BMS	450,242	469,527	365,681	451,567	85,886	23.49%
1200	18	111	3	Aides Wages - BHS	359,919	329,191	338,288	375,926	37,638	11.13%
1200	18	113	3	Clerical Wages - BHS	0	0	0	0	0	0.00%

BOW SCHOOL DISTRICT 2021-2022 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2019-20	FY2019-20	FY2020-21	FY2021-22	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
1200	18	120	0	Substitutes - DW	28,000	42,388	28,000	28,000	0	0.00%
1200	18	240	0	Course Reimbursement - DW	0	0	0	0	0	0.00%
1200	18	319	1	Home Instruction Contracted Service - BES	1,000	527	1,000	1,000	0	0.00%
1200	18	319	2	Home Instruction Contracted Service - BMS	1,500	1,404	1,500	1,500	0	0.00%
1200	18	319	3	Home Instruction Contracted Service - BHS	3,000	3,001	7,500	1,500	(6,000)	-80.00%
1200	18	322	0	Conferences/Seminars - DW	3,692	3,988	7,500	7,500	0	0.00%
1200	18	323	0	Professional Services for Pupils - DW	489,672	473,045	332,457	375,865	43,408	13.06%
1200	18	324	0	Transcription Services - DW	0	0	0	0	0	#DIV/0!
1200	18	325	1	Testing - BES	0	0	0	0	0	#DIV/0!
1200	18	325	3	Testing - BHS	0	0	0	0	0	#DIV/0!
1200	18	569	0	Tuition to Private Schools - DW	1,049,318	1,153,181	1,411,655	1,089,401	(322,254)	-22.83%
1200	18	580	0	Travel - DW	2,785	77	2,785	2,785	0	0.00%
1200	18	610	0	Supplies - DW	1,343	1,416	1,500	2,500	1,000	66.67%
1200	18	610	1	Supplies - BES	708	675	500	1,500	1,000	200.00%
1200	18	610	2	Supplies - BMS	2,512	1,340	2,450	4,500	2,050	83.67%
1200	18	610	3	Supplies - BHS	2,806	3,415	2,120	7,500	5,380	253.77%
1200	18	641	1	Textbooks - BES	800	65	650	500	(150)	-23.08%
1200	18	641	2	Textbooks - BMS	2,800	1,839	650	500	(150)	-23.08%
1200	18	641	3	Textbooks - BHS	800	504	650	500	(150)	-23.08%
1200	18	650	0	Software - DW	0	259	0	5,000	5,000	#DIV/0!
1200	18	650	1	Software - BES	1,800	359	1,000	2,500	1,500	150.00%
1200	18	650	2	Software - BMS	4,000	150	1,500	2,500	1,000	66.67%
1200	18	650	3	Software - BHS	3,000	2,710	3,760	2,500	(1,260)	-33.51%
1200	18	733	1	New Furniture - BES	784	0	2,380	2,250	(130)	-5.46%
1200	18	733	2	New Furniture - BMS	959	0	1,500	750	(750)	-50.00%
1200	18	733	3	New Furniture - BHS	1,184	570	1,500	750	(750)	-50.00%
1200	18	734	0	New Equipment - DW	3,000	254	2,500	7,500	5,000	200.00%
1200	18	734	1	New Equipment - BES	4,000	125	6,860	4,000	(2,860)	-41.69%
1200	18	734	2	New Equipment - BMS	3,928	5,641	6,100	3,400	(2,700)	-44.26%
1200	18	734	3	New Equipment - BHS	5,275	90	2,350	2,000	(350)	-14.89%
1200	18	737	1	Replacement Furniture - BES	0	0	0	0	0	#DIV/0!
1200	18	737	2	Replacement Furniture - BMS	0	0	0	0	0	#DIV/0!
1200	18	737	3	Replacement Furniture - BHS	0	0	0	0	0	#DIV/0!
1200	18	738	1	Replacement Equipment - BES	0	80	0	0	0	#DIV/0!
1200	18	738	2	Replacement Equipment - BMS	0	0	0	0	0	#DIV/0!
1200	18	738	3	Replacement Equipment - BHS	0	0	0	0	0	#DIV/0!
1200	18	810	0	Memberships/Dues - DW	0	450	450	1,200	750	166.67%
1200	18	890	0	Summer School	150,000	125,893	140,000	140,000	0	0.00%
				TOTAL SPECIAL EDUCATION	4,207,835	4,286,258	4,640,510	4,535,681	(104,829)	-2.26%
1200	85	211	0	Health Insurance - DW	684,554	548,075	737,010	838,000	100,990	13.70%
1200	85	212	0	Dental Insurance - DW	43,970	57,056	61,470	63,696	2,226	3.62%
1200	85	213	0	Life Insurance - DW	2,977	1,436	3,206	3,390	184	5.74%
1200	85	214	0	Disability Insurance - DW	5,074	3,283	5,553	5,871	318	5.73%
1200	85	220	0	FICA - DW	188,738	174,859	206,374	219,117	12,743	6.17%
1200	85	230	0	NH Retirement - DW	355,805	342,501	404,282	513,519	109,237	27.02%
1200	85	250	0	Unemployment Insurance - DW	3,505	(214)	2,405	2,960	555	23.08%
1200	85	260	0	Workers Comp Insurance - DW	6,094	3,565	8,014	7,358	(656)	-8.19%
				TOTAL EMPLOYEE BENEFITS	1,290,717	1,130,562	1,428,314	1,653,911	225,597	15.79%
				TOTAL 1200 SPECIAL EDUCATION	5,498,552	5,416,820	6,068,824	6,189,592	120,768	1.99%
				1260 BILINGUAL EDUCATION						
1260	18	111	0	Wages - DW	17,536	17,536	16,156	0	(16,156)	-100.00%
1260	18	320	0	Professional Services for Pupils - DW	0	0	0	20,000	20,000	#DIV/0!
				TOTAL BILINGUAL EDUCATION	17,536	17,536	16,156	20,000	3,844	#DIV/0!
1260	85	211	0	Health Insurance - DW	5,784	5,784	3,060	0	(3,060)	-100.00%
1260	85	212	0	Dental Insurance - DW	273	273	233	0	(233)	-100.00%
1260	85	213	0	Life Insurance - DW	21	11	19	0	(19)	-100.00%
1260	85	214	0	Disability Insurance - DW	36	25	33	0	(33)	-100.00%
1260	85	220	0	FICA - DW	1,342	1,342	1,236	0	(1,236)	-100.00%
1260	85	230	0	NH Retirement - DW	1,959	1,959	0	0	0	#DIV/0!
1260	85	250	0	Unemployment Insurance - DW	43	0	31	0	(31)	-100.00%
1260	85	260	0	Workers Comp Insurance - DW	42	16	47	0	(47)	-100.00%
				TOTAL EMPLOYEE BENEFITS	9,500	9,410	4,659	0	(4,659)	-100.00%
				TOTAL 1260 BILINGUAL EDUCATION	27,036	26,946	20,815	20,000	(815)	-3.92%
				1280 GIFTED & TALENTED						

BOW SCHOOL DISTRICT

2021-2022 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2019-20	FY2019-20	FY2020-21	FY2021-22	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
1280	18	110	1	Certified Staff Wages - BES	47,776	47,176	50,685	53,768	3,083	6.08%
1280	18	110	2	Certified Staff Wages - BMS	75,448	78,221	79,315	0	(79,315)	-100.00%
1280	18	610	1	Supplies - BES	1,593	1,600	1,593	0	(1,593)	-100.00%
1280	18	610	2	Supplies - BMS	2,011	15	1,011	1,011	0	0.00%
1280	18	641	1	Textbooks - BES	0	0	0	0	0	#DIV/0!
1280	18	641	2	Textbooks - BMS	0	0	0	0	0	#DIV/0!
1280	18	733	2	New Furniture - BMS	0	0	0	0	0	#DIV/0!
1280	18	734	1	New Equipment - BES	1,905	1,512	1,905	0	(1,905)	-100.00%
1280	18	734	2	New Equipment - BMS	0	0	0	0	0	0.00%
				TOTAL GIFTED & TALENTED	128,733	128,524	134,509	54,779	(79,730)	-59.27%
1280	85	211	0	Health Insurance - DW	27,449	39,041	45,680	27,890	(17,790)	-38.94%
1280	85	212	0	Dental Insurance - DW	3,966	3,966	4,121	2,104	(2,017)	-48.94%
1280	85	213	0	Life Insurance - DW	148	78	156	65	(91)	-58.33%
1280	85	214	0	Disability Insurance - DW	255	177	269	111	(158)	-58.74%
1280	85	220	0	FICA - DW	9,427	9,213	9,945	4,113	(5,832)	-58.64%
1280	85	230	0	NH Retirement - DW	21,934	35,323	23,140	11,302	(11,838)	-51.16%
1280	85	250	0	Unemployment Insurance - DW	85	0	62	35	(27)	-43.55%
1280	85	260	0	Workers Comp Insurance - DW	296	213	376	134	(242)	-64.36%
				TOTAL EMPLOYEE BENEFITS	63,560	88,012	83,749	45,754	(37,995)	-45.37%
				TOTAL 1280 GIFTED & TALENTED	192,293	216,536	218,258	100,533	(117,725)	-53.94%
				1300 VOCATIONAL EDUCATION						
1300	18	110	3	Transportation Staff Wages - BHS	17,269	17,269	18,077	18,529	452	2.50%
1300	18	561	3	Vocational Education Tuition - BHS	96,628	187,384	101,562	252,222	150,660	148.34%
				TOTAL VOCATIONAL	113,897	204,653	119,639	270,751	151,112	126.31%
1300	85	220	0	FICA - DW	1,321	1,321	1,383	1,417	34	2.46%
1300	85	260	0	Workers Comp Insurance - DW	718	371	752	771	19	2.53%
				TOTAL EMPLOYEE BENEFITS	2,039	1,692	2,135	2,188	53	2.48%
				TOTAL 1300 VOCATIONAL	115,936	206,345	121,774	272,939	151,165	124.14%
				1410 CO-CURRICULAR						
1410	20	110	1	Wages - BES	11,000	11,000	11,069	11,290	221	2.00%
1410	20	110	2	Wages - BMS	32,000	36,425	32,971	33,631	660	2.00%
1410	20	110	3	Wages - BHS	48,000	48,000	48,780	49,756	976	2.00%
1410	20	322	3	Conferences - BHS	4,000	2,579	4,000	4,000	0	0.00%
1410	20	610	1	Supplies - BES	157	62	157	157	0	0.00%
1410	20	610	2	Supplies - BMS	405	1,065	2,300	2,300	0	0.00%
1410	20	610	3	Supplies - BHS	7,134	4,506	7,200	7,000	(200)	-2.78%
1410	20	734	2	New Equipment - BMS	0	0	0	0	0	#DIV/0!
1410	20	810	1	Dues/Fees - BES	2,500	757	2,500	2,500	0	0.00%
1410	20	810	2	Dues/Fees - BMS	3,700	2,654	3,700	3,700	0	0.00%
1410	20	810	3	Dues/Fees - BHS	6,500	4,951	6,500	6,500	0	0.00%
1410	20	890	2	Transition Expenses - BMS	6,500	0	6,500	6,500	0	0.00%
1410	20	890	3	Assemblies - BHS	500	0	500	500	0	0.00%
				TOTAL CO-CURRICULAR	122,396	111,998	126,177	127,834	1,657	1.31%
1410	85	220	0	FICA - DW	6,962	7,017	7,101	7,243	142	2.00%
1410	85	230	0	NH Retirement - DW	16,198	16,198	16,522	19,901	3,379	20.45%
1410	85	260	0	Workers Comp Insurance - DW	218	137	268	237	(31)	-11.57%
				TOTAL EMPLOYEE BENEFITS	23,378	23,353	23,891	27,381	3,490	14.61%
				TOTAL 1410 CO-CURRICULAR	145,774	135,351	150,068	155,215	5,147	3.43%
				1420 ATHLETICS						
1420	18	110	3	Athletic Director - BHS	80,000	80,434	82,359	84,006	1,647	2.00%
1420	18	320	2	Officials - BMS	7,684	6,500	8,000	8,000	0	0.00%
1420	18	320	3	Officials - BHS	53,824	48,544	55,424	55,424	0	0.00%
1420	18	322	3	Conference/Seminars - BHS	2,431	702	3,750	3,750	0	0.00%
1420	18	400	3	Purchased Services - BHS	34,703	29,989	37,180	38,680	1,500	4.03%
1420	18	442	3	Equipment - BHS	0	1,600	1,800	1,800	0	0.00%
1420	18	610	1	Playground Supplies - BES	550	550	0	0	0	#DIV/0!
1420	18	610	2	Athletic Supplies - BMS	1,419	1,418	1,419	1,419	0	0.00%
1420	18	610	3	Athletic Supplies - BHS	19,749	16,601	21,349	21,349	0	0.00%
1420	18	734	2	New Equipment - BMS	937	824	937	0	(937)	-100.00%
1420	18	734	3	New Equipment - BHS	0	9,708	15,000	19,000	4,000	26.67%
1420	18	738	2	Replacement Equipment - BMS	3,306	4,747	3,306	3,500	194	5.87%

BOW SCHOOL DISTRICT 2021-2022 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2019-20	FY2019-20	FY2020-21	FY2021-22	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
1420	18	738	3	Replacement Equipment - BHS	12,945	20,829	22,330	21,280	(1,050)	-4.70%
1420	18	810	2	Dues/Fees - BMS	500	560	575	575	0	0.00%
1420	18	810	3	Dues/Fees - BHS	10,150	7,569	10,950	13,100	2,150	19.63%
				TOTAL ATHLETICS	228,198	230,575	264,379	271,883	7,504	2.84%
1420	20	110	2	Athletic Stipends - BMS	35,403	14,540	36,153	36,851	698	1.93%
1420	20	110	3	Athletic Stipends - BHS	179,359	128,742	187,241	194,481	7,240	3.87%
				TOTAL ATHLETIC STIPENDS	214,762	143,281	223,394	231,332	7,938	3.55%
1420	85	211	0	Health Insurance - DW	22,559	20,382	20,955	22,653	1,698	8.10%
1420	85	212	0	Dental Insurance - DW	1,941	1,941	2,016	2,016	0	0.00%
1420	85	213	0	Life Insurance - DW	96	51	99	101	2	2.02%
1420	85	214	0	Disability Insurance - DW	166	115	170	174	4	2.35%
1420	85	220	0	FICA - DW	22,549	17,384	23,390	24,123	733	3.13%
1420	85	230	0	NH Retirement - DW	47,164	26,292	48,964	60,437	11,473	23.43%
1420	85	250	0	Unemployment Insurance - DW	43	0	31	35	4	12.90%
1420	85	260	0	Workers Comp Insurance - DW	707	445	884	788	(96)	-10.86%
				TOTAL EMPLOYEE BENEFITS	95,225	66,610	96,509	110,327	13,818	14.32%
				TOTAL 1420 ATHLETICS	538,185	440,466	584,282	613,542	29,260	5.01%
				1490 SUMMER ENRICHMENT PROGRAM						
1490	18	112	3	Wages - BHS	8,400	8,400	8,400	8,400	0	0.00%
				TOTAL SUMMER ENRICHMENT	8,400	8,400	8,400	8,400	0	0.00%
1490	85	220	3	FICA - DW	643	643	643	643	0	0.00%
1490	85	230	3	NH Retirement - DW	1,495	1,495	1,495	1,766	271	18.13%
1490	85	260	3	Workers Comp - DW	20	13	24	21	(3)	-12.50%
				TOTAL EMPLOYEE BENEFITS	2,158	2,151	2,162	2,430	268	12.40%
				TOTAL 1490 SUMMER ENRICHMENT	10,558	10,551	10,562	10,830	268	2.54%
				2113 SOCIAL WORK SERVICES						
2113	18	110	0	Certified Staff Wages	0	0	0	0	0	0.00%
				TOTAL SOCIAL WORK SERVICES	0	0	0	0	0	0.00%
2113	85	211	0	Health Insurance - DW	14,135	12,356	15,300	16,603	1,303	8.52%
2113	85	212	0	Dental Insurance - DW	772	772	802	802	0	0.00%
2113	85	213	0	Life Insurance - DW	73	39	76	77	1	1.32%
2113	85	214	0	Disability Insurance - DW	126	87	130	133	3	2.31%
2113	85	220	0	FICA - DW	0	(0)	0	0	0	0.00%
2113	85	230	0	NH Retirement - DW	6,821	0	7,031	9,027	1,996	28.39%
2113	85	250	0	Unemployment Insurance - DW	43	0	31	35	4	12.90%
2113	85	260	0	Workers Comp Insurance - DW	147	93	182	161	(21)	-11.54%
				TOTAL EMPLOYEE BENEFITS	22,117	13,346	23,552	26,838	3,286	13.95%
				TOTAL 2113 SOCIAL WORK SERVICES	22,117	13,346	23,552	26,838	3,286	13.95%
				2119 SCHOOL RESOURCE OFFICER SERVICES						
2119	21	300	0	SRO Contracted Services to Town	57,529	44,694	57,529	33,529	(24,000)	-41.72%
				TOTAL 2119 SCHOOL RESOURCE OFFICER SERVICES	57,529	44,694	57,529	33,529	(24,000)	100.00%
				2120 GUIDANCE SERVICES						
2120	35	110	1	Certified Staff Wages - BES	76,452	79,332	80,781	54,820	(25,961)	-32.14%
2120	35	110	2	Certified Staff Wages - BMS	134,151	137,850	141,961	148,324	6,363	4.48%
2120	35	110	3	Certified Staff Wages - BHS	225,939	226,488	289,893	300,196	10,303	3.55%
2120	35	113	3	Clerical Wages - BHS	49,770	49,082	51,081	52,413	1,332	2.61%
2120	35	335	3	Testing - BHS	2,640	2,081	3,055	3,000	(55)	-1.80%
2120	35	580	3	Travel - BHS	2,038	1,437	3,050	3,300	250	8.20%
2120	35	610	1	Supplies - BES	500	472	500	500	0	0.00%
2120	35	610	2	Supplies - BMS	841	545	816	816	0	0.00%
2120	35	610	3	Supplies - BHS	2,328	1,189	3,200	3,200	0	0.00%
2120	35	641	2	Books/Printed Media - BMS	175	0	0	175	175	#DIV/0!
2120	35	641	3	Books/Printed Media - BHS	630	220	630	630	0	0.00%
2120	35	642	3	Software - BHS	7,040	4,685	7,050	6,500	(550)	-7.80%
2120	35	733	2	New Furniture - BMS	0	0	0	0	0	#DIV/0!
2120	35	734	2	New Equipment - BMS	0	0	0	0	0	#DIV/0!
2120	35	734	3	New Equipment - BHS	0	0	0	0	0	#DIV/0!
2120	35	737	2	Replacement Furniture - BMS	0	0	0	0	0	#DIV/0!

BOW SCHOOL DISTRICT

2021-2022 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2019-20	FY2019-20	FY2020-21	FY2021-22	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2120	35	810	1	Dues - BES	179	179	179	179	0	0.00%
2120	35	810	3	Dues - BHS	555	175	550	605	55	10.00%
2120	35	890	1	Assemblies - BES	2,000	2,000	2,000	2,000	0	0.00%
				TOTAL GUIDANCE	505,238	505,736	584,746	576,658	(8,088)	-1.38%
2120	85	211	0	Health Insurance - DW	114,657	101,308	133,358	141,579	8,221	6.16%
2120	85	212	0	Dental Insurance - DW	10,901	10,452	12,091	11,723	(368)	-3.04%
2120	85	213	0	Life Insurance - DW	584	308	676	667	(9)	-1.33%
2120	85	214	0	Disability Insurance - DW	1,007	698	1,167	1,150	(17)	-1.46%
2120	85	220	0	FICA - DW	37,203	37,243	43,124	42,515	(609)	-1.41%
2120	85	230	0	NH Retirement - DW	83,264	85,554	96,955	113,171	16,216	16.73%
2120	85	250	0	Unemployment Insurance - DW	299	0	246	278	32	13.01%
2120	85	260	0	Workers Comp Insurance - DW	1,167	735	1,629	1,389	(240)	-14.73%
				TOTAL EMPLOYEE BENEFITS	249,082	236,298	289,246	312,472	23,226	8.03%
				TOTAL 2120 GUIDANCE SERVICES	754,320	742,034	873,992	889,130	15,138	1.73%
				2132 HEALTH SERVICES						
2132	42	110	1	Certified Staff Wages - BES	49,192	49,192	52,179	56,824	4,645	8.90%
2132	42	110	2	Certified Staff Wages - BMS	66,689	90,397	68,083	69,103	1,020	1.50%
2132	42	110	3	Certified Staff Wages - BHS	66,689	88,027	68,083	69,103	1,020	1.50%
2132	42	111	1	Health Assistant Wages - BES	21,895	22,537	23,612	24,201	589	2.49%
2132	42	111	2	Health Assistant Wages - BMS	10,632	16,041	14,759	19,472	4,713	31.93%
2132	42	111	3	Health Assistant Wages - BHS	0	0	0	0	0	#DIV/0!
2132	42	320	0	Contracted Health Services - DW	9,250	6,955	8,150	5,495	(2,655)	-32.58%
2132	42	430	1	Equipment Repair - BES	0	0	0	0	0	#DIV/0!
2132	42	430	2	Equipment Repair - BMS	0	0	0	0	0	#DIV/0!
2132	42	550	3	Printing - BHS	70	49	79	80	1	1.27%
2132	42	580	3	Travel - BHS	249	0	280	280	0	0.00%
2132	42	610	1	Supplies - BES	1,800	1,800	1,800	1,800	0	0.00%
2132	42	610	2	Supplies - BMS	2,945	1,166	2,945	2,945	0	0.00%
2132	42	610	3	Supplies - BHS	2,058	751	2,500	4,000	1,500	60.00%
2132	42	641	3	Books - BHS	110	0	100	100	0	0.00%
2132	42	642	0	Software - DW	0	0	2,640	4,620	1,980	75.00%
2132	42	734	1	New Equipment - BES	161	160	161	161	0	0.00%
2132	42	734	2	New Equipment - BMS	0	0	0	999	999	#DIV/0!
2132	42	737	2	Replacement Furniture - BMS	0	0	0	0	0	#DIV/0!
2132	42	738	2	Replacement Equipment - BHS	0	0	0	160	160	#DIV/0!
2132	42	810	3	Dues - BHS	180	150	150	150	0	0.00%
				TOTAL HEALTH SERVICES	231,920	277,226	245,521	259,493	13,972	5.69%
2132	85	211	0	Health Insurance - DW	45,379	35,837	43,813	43,505	(308)	-0.70%
2132	85	212	0	Dental Insurance - DW	4,745	4,745	4,930	3,670	(1,260)	-25.56%
2132	85	213	0	Life Insurance - DW	245	129	254	263	9	3.54%
2132	85	214	0	Disability Insurance - DW	423	293	439	454	15	3.42%
2132	85	220	0	FICA - DW	16,455	20,160	17,344	18,261	917	5.29%
2132	85	230	0	NH Retirement - DW	34,943	44,198	36,163	44,398	8,235	22.77%
2132	85	250	0	Unemployment Insurance - DW	227	0	177	174	(3)	-1.69%
2132	85	260	0	Workers Comp Insurance - DW	516	325	655	597	(58)	-8.85%
				TOTAL EMPLOYEE BENEFITS	102,933	105,687	103,775	111,322	7,547	7.27%
				TOTAL 2130 HEALTH SERVICES	334,853	382,913	349,296	370,815	21,519	6.16%
				2140 PSYCHOLOGICAL SERVICES						
2140	18	110	0	Certified Staff Wages - DW	203,111	203,433	209,090	213,273	4,183	2.00%
2140	18	325	0	Testing - DW	4,500	3,695	4,500	6,200	1,700	37.78%
2140	18	610	0	Supplies - DW	246	0	500	900	400	80.00%
2140	18	641	0	Textbooks - DW	0	0	0	0	0	#DIV/0!
				TOTAL PSYCHOLOGICAL SERVICES	207,857	207,128	214,090	220,373	6,283	2.93%
2140	85	211	0	Health Insurance - DW	44,450	31,621	41,178	58,899	17,721	43.04%
2140	85	212	0	Dental Insurance - DW	3,684	3,684	3,828	4,843	1,015	26.52%
2140	85	213	0	Life Insurance - DW	253	95	261	266	5	1.92%
2140	85	214	0	Disability Insurance - DW	437	236	450	459	9	2.00%
2140	85	220	0	FICA - DW	15,538	15,411	15,995	16,315	320	2.00%
2140	85	230	0	NH Retirement - DW	37,597	48,567	38,703	46,619	7,916	20.45%
2140	85	260	0	Workers Comp Insurance - DW	507	241	628	554	(74)	-11.78%
				TOTAL EMPLOYEE BENEFITS	102,466	99,856	101,043	127,955	26,912	26.63%
				TOTAL 2140 PSYCHOLOGICAL SERVICES	310,323	306,984	315,133	348,328	33,195	10.53%

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Function	Program	Object	School	Account	FY2019-20	FY2019-20	FY2020-21	FY2021-22	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2150 SPEECH/LANGUAGE SERVICES										
2150	18	110	0	Certified Staff Wages - DW	300,676	298,811	307,028	313,396	6,368	2.07%
2150	18	111	0	Speech Pathologist Aides Wages - DW	142,815	132,657	34,348	35,197	849	2.47%
2150	18	320	0	Contracted Services - DW	12,500	2,363	5,500	2,500	(3,000)	-54.55%
2150	18	325	0	Testing - DW	2,500	3,730	2,772	1,500	(1,272)	-45.89%
2150	18	610	0	Supplies - DW	492	413	1,736	2,050	314	18.09%
2150	18	641	0	Books - DW	700	101	250	0	(250)	-100.00%
2150	18	650	0	Software - DW	1,500	297	1,400	2,000	600	42.86%
2150	18	734	0	Equipment - DW	2,325	1,230	1,500	3,000	1,500	100.00%
				TOTAL SPEECH/LANGUAGE SERVICES	463,508	439,602	354,534	359,643	5,109	1.44%
2150 SPEECH/LANGUAGE SERVICES										
2150	85	211	0	Health Insurance - DW	100,629	98,672	75,701	69,398	(6,303)	-8.33%
2150	85	212	0	Dental Insurance - DW	8,864	8,523	7,807	6,480	(1,327)	-17.00%
2150	85	213	0	Life Insurance - DW	532	281	410	418	8	1.95%
2150	85	214	0	Disability Insurance - DW	918	636	707	722	15	2.12%
2150	85	220	0	FICA - DW	33,927	31,624	26,115	26,667	552	2.11%
2150	85	230	0	NH Retirement - DW	69,473	69,164	58,488	70,825	12,337	21.09%
2150	85	250	0	Unemployment Insurance - DW	384	0	154	174	20	12.99%
2150	85	260	0	Workers Comp Insurance - DW	1,064	670	987	871	(116)	-11.75%
				TOTAL EMPLOYEE BENEFITS	215,791	209,570	170,369	175,555	5,186	3.04%
TOTAL 2150 SPEECH/LANGUAGE SERVICES										
					679,299	649,172	524,903	535,198	10,295	1.96%
2160 PT/OT SERVICES										
2160	18	110	0	Certified Staff Wages - DW	205,256	203,917	211,465	215,693	4,228	2.00%
2160	18	320	0	Contracted Services - DW	96,283	44,865	70,000	65,000	(5,000)	-7.14%
2160	18	325	0	Testing - DW	1,500	1,096	1,000	1,200	200	20.00%
2160	18	610	0	Supplies - DW	973	964	656	1,400	744	113.41%
2160	18	641	0	Books - DW	500	99	500	0	(500)	-100.00%
2160	18	734	0	Equipment - DW	1,756	799	1,500	1,000	(500)	-33.33%
2160	18	734	1	Equipment - BES	1,787	637	1,500	1,000	(500)	-33.33%
				TOTAL PT/OT SERVICES	308,055	252,378	286,621	285,293	(1,328)	-0.46%
2160 PT/OT SERVICES										
2160	85	211	0	Health Insurance - DW	67,677	50,828	62,866	67,960	5,094	8.10%
2160	85	212	0	Dental Insurance - DW	5,522	10,517	6,137	6,137	0	0.00%
2160	85	213	0	Life Insurance - DW	246	130	254	259	5	1.97%
2160	85	214	0	Disability Insurance - DW	425	295	438	446	8	1.83%
2160	85	220	0	FICA - DW	15,702	15,554	16,177	16,501	324	2.00%
2160	85	230	0	NH Retirement - DW	36,536	37,905	37,641	45,339	7,698	20.45%
2160	85	250	0	Unemployment Insurance - DW	128	0	92	104	12	13.04%
2160	85	260	0	Workers Comp Insurance - DW	493	310	611	539	(72)	-11.78%
				TOTAL EMPLOYEE BENEFITS	126,729	115,540	124,216	137,285	13,069	10.52%
TOTAL 2160 PT/OT SERVICES										
					434,784	367,917	410,837	422,578	11,741	2.86%
2212 PROFESSIONAL SERVICES/TESTING										
2212	37	110	0	Wages - DW	11,100	6,025	11,100	11,100	0	0.00%
2212	37	335	1	Test Scoring - BES	3,366	0	3,366	3,366	0	0.00%
2212	37	335	2	Test Scoring - BMS	995	0	1,650	0	(1,650)	-100.00%
2212	37	641	1	Books - BES	400	0	400	400	0	0.00%
2212	37	641	2	Books - BMS	930	53	250	0	(250)	-100.00%
				TOTAL PROFESSIONAL SERVICES/TESTING	16,791	6,078	16,766	14,866	(1,900)	-11.33%
2212 PROFESSIONAL SERVICES/TESTING										
2212	85	220	0	FICA - DW	849	0	849	849	0	0.00%
2212	85	230	0	NH Retirement - DW	1,976	0	1,976	2,333	357	18.07%
2212	85	260	0	Workers Comp Insurance - DW	27	17	32	28	(4)	-12.50%
				TOTAL EMPLOYEE BENEFITS	2,852	17	2,857	3,210	353	12.36%
TOTAL 2212 PROF. SERVICES/TESTING										
					19,643	6,095	19,623	18,076	(1,547)	-7.88%
2213 IMPROVEMENT OF INSTRUCTION										
2213	34	320	1	Staff Development - BES	9,190	9,697	26,000	26,000	0	0.00%
2213	34	320	2	Staff Development - BMS	13,990	9,407	24,393	24,393	0	0.00%
2213	34	320	3	Staff Development - BHS	20,539	22,870	21,000	21,000	0	0.00%
2213	34	321	1	In-Service Training - BES	0	0	0	0	0	#DIV/0!
2213	34	321	2	In-Service Training - BMS	0	0	0	0	0	#DIV/0!
2213	34	321	3	In-Service Training - BHS	0	0	0	0	0	#DIV/0!
2213	34	322	1	Conferences/Conventions - BES	0	0	0	0	0	#DIV/0!
2213	34	322	2	Conferences/Conventions - BMS	0	0	0	0	0	#DIV/0!

BOW SCHOOL DISTRICT

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Function	Program	Object	School	Account	FY2019-20	FY2019-20	FY2020-21	FY2021-22	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2213	34	322	3	Conferences/Conventions - BHS	0	506	0	0	0	#DIV/0!
				TOTAL 2213 IMPROVEMENT OF INSTRUCTION	43,719	42,480	71,393	71,393	0	0.00%
				2222 LIBRARY/MEDIA SERVICES						
2222	38	110	1	Certified Staff Wages - BES	80,152	118,513	81,781	66,661	(15,120)	-18.49%
2222	38	110	2	Certified Staff Wages - BMS	75,148	76,248	76,697	80,637	3,940	5.14%
2222	38	110	3	Certified Staff Wages - BHS	78,810	78,910	80,634	82,289	1,655	2.05%
2222	38	111	1	Aides Wages - BES	9,441	7,636	10,259	11,150	891	8.69%
2222	38	111	2	Aides Wages - BMS	9,845	12,271	10,693	10,966	273	2.55%
2222	38	111	3	Aides Wages - BHS	21,467	22,824	22,087	22,632	545	2.47%
2222	38	430	1	Equipment Repairs/Maintenance - BES	1,000	745	1,000	1,000	0	0.00%
2222	38	430	2	Equipment Repairs/Maintenance - BMS	0	0	0	0	0	#DIV/0!
2222	38	430	3	Equipment Repairs/Maintenance - BHS	0	0	1,000	0	(1,000)	-100.00%
2222	38	610	1	Supplies - BES	700	637	700	700	0	0.00%
2222	38	610	2	Supplies - BMS	1,006	693	1,006	1,006	0	0.00%
2222	38	610	3	Supplies - BHS	3,552	3,800	3,825	3,665	(160)	4.18%
2222	38	641	1	Books/Printed Media - BES	9,000	7,122	5,000	5,000	0	0.00%
2222	38	641	2	Books/Printed Media - BMS	5,475	5,533	5,475	5,300	(175)	-3.20%
2222	38	641	3	Books/Printed Media - BHS	4,175	3,793	4,175	4,175	0	0.00%
2222	38	642	1	Electronic Information - BES	7,050	7,296	7,000	8,500	1,500	21.43%
2222	38	642	2	Electronic Information - BMS	5,000	4,304	5,000	5,200	200	4.00%
2222	38	642	3	Electronic Information - BHS	47,000	46,966	39,640	39,355	(285)	-0.72%
2222	38	733	1	New Furniture/Fixtures - BES	0	0	0	0	0	0.00%
2222	38	733	2	New Furniture/Fixtures - BMS	5,078	0	0	0	0	0.00%
2222	38	733	3	New Furniture/Fixtures - BHS	0	0	1,000	0	(1,000)	-100.00%
2222	38	734	1	New Equipment - BES	0	0	0	0	0	0.00%
2222	38	734	2	New Equipment - BMS	0	0	0	0	0	0.00%
2222	38	734	3	New Equipment - BHS	0	0	0	0	0	#DIV/0!
2222	38	737	2	Replacement Furniture/Fixtures - BMS	0	0	0	0	0	#DIV/0!
2222	38	737	3	Replacement Furniture/Fixtures - BHS	0	0	0	0	0	#DIV/0!
2222	38	738	1	Replacement Equipment - BES	890	14	890	2,390	1,500	168.54%
2222	38	738	2	Replacement Equipment - BMS	0	0	0	0	0	#DIV/0!
2222	38	738	3	Replacement Equipment - BHS	993	0	2,540	2,300	(240)	-9.45%
2222	38	810	3	Dues - BHS	730	323	740	730	(10)	-1.35%
				TOTAL LIBRARY/MEDIA SERVICES	366,512	397,627	361,142	353,656	(7,486)	-2.07%
2222	85	211	0	Health Insurance - DW	70,497	57,185	69,455	70,780	1,325	1.91%
2222	85	212	0	Dental Insurance - DW	5,822	5,822	6,125	6,125	0	0.00%
2222	85	213	0	Life Insurance - DW	307	162	313	303	(10)	-3.19%
2222	85	214	0	Disability Insurance - DW	529	367	541	522	(19)	-3.51%
2222	85	220	0	FICA - DW	21,027	23,590	21,585	20,987	(598)	-2.77%
2222	85	230	0	NH Retirement - DW	44,069	52,003	45,029	51,441	6,412	14.24%
2222	85	250	0	Unemployment Insurance - DW	214	0	185	209	24	12.97%
2222	85	260	0	Workers Comp Insurance - DW	660	416	815	686	(129)	-15.83%
				TOTAL EMPLOYEE BENEFITS	143,125	139,544	144,048	151,053	7,005	4.86%
				TOTAL 2222 LIBRARY/MEDIA SERVICES	509,637	537,171	505,190	504,709	(481)	-0.10%
				2223 AUDIO/VISUAL SERVICES						
2223	38	445	3	Film Rental - BHS	0	0	0	0	0	#DIV/0!
2223	38	610	1	Supplies - BES	0	0	0	0	0	#DIV/0!
2223	38	610	2	Supplies - BMS	0	0	0	0	0	#DIV/0!
				TOTAL 2223 AUDIO/VISUAL SERVICES	0	0	0	0	0	#DIV/0!
				2250 TECHNOLOGY SERVICES						
2250	40	110	0	Technology Assistant Wages - DW	134,743	149,881	137,051	141,852	4,801	3.50%
2250	40	119	0	Technology Administrator Wages - DW	56,562	57,812	58,289	59,670	1,381	2.37%
2250	40	320	0	Staff Development - DW	1,500	1,075	1,500	1,500	0	0.00%
2250	40	532	0	Data Services - DW	53,409	47,479	56,386	87,947	31,561	55.97%
2250	40	539	0	Data Management - DW	60,936	82,215	61,338	87,843	26,505	43.21%
2250	40	734	0	New Equipment - DW	257,934	258,153	265,826	278,797	12,971	4.88%
				TOTAL TECHNOLOGY SERVICES	565,084	596,615	580,390	657,609	77,219	13.30%
2250	85	211	0	Health Insurance - DW	55,739	52,332	66,856	80,762	13,906	20.80%
2250	85	212	0	Dental Insurance - DW	5,067	4,886	5,177	5,731	554	10.70%
2250	85	213	0	Life Insurance - DW	230	108	234	242	8	3.42%
2250	85	214	0	Disability Insurance - DW	396	253	404	417	13	3.22%
2250	85	220	0	FICA - DW	14,635	14,252	14,943	15,416	473	3.17%

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Function	Program	Object	School	Account	FY2019-20	FY2019-20	FY2020-21	FY2021-22	Difference	Difference
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2250	85	230	0	NH Retirement - DW	21,369	24,137	21,819	28,334	6,515	29.86%
2250	85	250	0	Unemployment Insurance - DW	214	0	154	147	(7)	-4.55%
2250	85	260	0	Workers Comp Insurance - DW	459	264	565	504	(61)	-10.80%
				TOTAL EMPLOYEE BENEFITS	98,109	96,233	110,152	131,553	21,401	19.43%
				TOTAL 2250 TECHNOLOGY SERVICES	663,193	692,847	690,542	789,162	98,620	14.28%
				2300 GENERAL FUND CONTINGENCY						
2300	18	840	0	General Fund Contingency - DW	25,000	106,191	25,000	25,000	0	0.00%
				TOTAL 2300 GENERAL FUND CONTINGENCY	25,000	106,191	25,000	25,000	0	0.00%
				2311 SCHOOL BOARD SERVICES						
2311	40	110	0	School Board Wages - DW	12,500	12,500	12,500	12,500	0	0.00%
2311	40	111	0	School Board Clerical Wages - DW	3,672	2,130	3,690	3,782	92	2.49%
2311	40	540	0	Advertising - DW	20,000	21,266	17,000	18,500	1,500	8.82%
2311	40	610	0	Supplies - DW	5,316	5,892	5,250	5,250	0	0.00%
2311	40	810	0	Dues - DW	5,475	5,475	5,725	5,725	250	4.57%
				TOTAL SCHOOL BOARD SERVICES	46,963	47,262	43,915	45,757	1,842	4.19%
2311	85	220	0	FICA - DW	1,237	1,119	1,239	1,246	7	0.56%
				TOTAL EMPLOYEE BENEFITS	1,237	1,119	1,239	1,246	7	0.56%
				TOTAL 2311 SCHOOL BOARD SERVICES	48,200	48,381	45,154	47,003	1,849	4.09%
				2313-2317 CONTRACTED SERVICES						
2312	40	110	0	Clerk/Moderator Wages - DW	300	600	300	300	0	0.00%
2313	40	110	0	District Treasurer Wages	1,300	1,300	1,300	1,300	0	0.00%
2315	40	380	0	Legal Services - DW	22,500	16,097	22,500	22,500	0	0.00%
2317	40	370	0	Audit Services - DW	12,140	12,140	12,140	12,725	585	4.82%
				TOTAL CONTRACTED SERVICES	36,240	30,137	36,240	36,825	585	1.61%
2313	85	220	0	FICA - DW	99	99	99	99	0	0.00%
				TOTAL EMPLOYEE BENEFITS	99	99	99	99	0	0.00%
				TOTAL 2312-2317 CONTRACTED SERVICES	36,339	30,237	36,339	36,924	585	1.61%
				2320 EXECUTIVE SERVICES						
2320	40	310		SAU 67 Assessment - DW	744,351	744,351	795,015	811,267	16,252	2.04%
				TOTAL 2320 EXECUTIVE SERVICES	744,351	744,351	795,015	811,267	16,252	2.04%
				2410 OFFICE OF THE PRINCIPAL						
2410	40	110	1	Principal Salary - BES	104,848	105,198	107,828	109,985	2,157	2.00%
2410	40	110	2	Principal Salary - BMS	112,730	114,005	115,907	118,225	2,318	2.00%
2410	40	110	3	Principal Salary - BHS	114,274	114,640	117,490	119,839	2,349	2.00%
2410	40	113	1	Clerical Wages - BES	92,926	94,757	95,262	90,197	(5,065)	-5.32%
2410	40	113	2	Clerical Wages - BMS	94,526	97,154	96,962	95,576	(1,386)	-1.43%
2410	40	113	3	Clerical Wages - BHS	114,323	118,703	118,654	122,588	3,934	3.32%
2410	40	119	1	Assistant Principal Salary - BES	91,942	92,308	94,599	96,491	1,892	2.00%
2410	40	119	2	Assistant Principal Salary - BMS	91,942	92,292	94,599	96,491	1,892	2.00%
2410	40	119	3	Assistant Principal Salary - BHS	93,215	93,565	95,904	97,822	1,918	2.00%
2410	40	240	1	Course Reimbursement - BES	5,000	419	2,550	2,550	0	0.00%
2410	40	240	2	Course Reimbursement - BMS	0	0	0	0	0	#DIV/0!
2410	40	240	3	Course Reimbursement - BHS	0	0	0	0	0	#DIV/0!
2410	40	322	1	Conferences/Conventions - BES	2,000	965	2,000	2,000	0	0.00%
2410	40	322	2	Conferences/Conventions - BMS	980	50	980	980	0	0.00%
2410	40	322	3	Conferences/Conventions - BHS	2,472	585	2,500	2,500	0	0.00%
2410	40	531	1	Telephone - BES	2,880	3,292	3,213	3,209	(4)	-0.12%
2410	40	531	2	Telephone - BMS	2,640	3,216	2,925	2,939	14	0.48%
2410	40	531	3	Telephone - BHS	13,560	14,344	12,867	12,794	(73)	-0.57%
2410	40	534	1	Postage - BES	2,300	2,296	2,300	2,300	0	0.00%
2410	40	534	2	Postage - BMS	2,294	655	1,857	1,857	0	0.00%
2410	40	534	3	Postage - BHS	5,000	6,202	5,250	5,250	0	0.00%
2410	40	550	1	Printing - BES	208	0	208	208	0	0.00%
2410	40	550	2	Printing - BMS	0	0	0	0	0	#DIV/0!
2410	40	550	3	Printing - BHS	3,916	3,791	4,000	4,000	0	0.00%
2410	40	580	1	Travel - BES	0	0	0	0	0	#DIV/0!
2410	40	580	2	Travel - BMS	632	85	632	632	0	0.00%
2410	40	580	3	Travel - BHS	134	0	250	250	0	0.00%

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2410	40	610	1	Supplies - BES	0	0	0	0	0	#DIV/0!
2410	40	610	2	Supplies - BMS	381	407	530	530	0	0.00%
2410	40	610	3	Supplies - BHS	1,252	916	1,250	1,250	0	0.00%
2410	40	650	0	Software - DW	0	0	0	18,111	18,111	#DIV/0!
2410	40	733	1	Furniture - BES	250	0	250	250	0	0.00%
2410	40	733	2	Furniture - BMS	0	0	0	0	0	#DIV/0!
2410	40	733	3	Furniture - BHS	1,182	789	0	0	0	#DIV/0!
2410	40	733	3	New Equipment - BES	0	0	0	0	0	#DIV/0!
2410	40	734	1	Equipment - BES	48	0	48	48	0	0.00%
2410	40	734	2	Equipment - BMS	0	0	0	0	0	#DIV/0!
2410	40	734	3	Equipment - BHS	0	0	0	0	0	#DIV/0!
2410	40	737	1	Replacement Furniture/Fixtures - BES	0	0	0	0	0	#DIV/0!
2410	40	737	2	Replacement Furniture/Fixtures - BMS	0	0	0	0	0	#DIV/0!
2410	40	737	3	Replacement Furniture/Fixtures - BHS	0	0	0	0	0	#DIV/0!
2410	40	738	1	Replacement Equipment - BES	0	0	0	0	0	#DIV/0!
2410	40	738	2	Replacement Equipment - BMS	0	0	0	0	0	0.00%
2410	40	810	1	Dues - BES	1,977	1,597	1,977	1,977	0	0.00%
2410	40	810	2	Dues - BMS	1,802	810	1,802	1,802	0	0.00%
2410	40	810	3	Dues - BHS	2,200	1,244	2,200	2,200	0	0.00%
2410	40	890	3	High School Graduation - BHS	6,714	4,338	8,000	8,000	0	0.00%
				TOTAL OFFICE OF THE PRINCIPAL	970,548	968,624	994,794	1,022,851	28,057	2.82%
2410	85	211	0	Health Insurance - DW	158,777	136,448	164,792	188,303	23,511	14.27%
2410	85	212	0	Dental Insurance - DW	14,214	13,984	14,906	15,432	526	3.53%
2410	85	213	0	Life Insurance - DW	2,561	1,353	2,635	2,672	37	1.40%
2410	85	214	0	Disability Insurance - DW	1,897	1,315	1,952	1,964	12	0.61%
2410	85	220	0	FICA - DW	70,102	69,440	72,139	72,582	443	0.61%
2410	85	230	0	NH Retirement - DW	163,815	163,704	168,044	200,968	32,924	19.59%
2410	85	250	0	Unemployment Insurance - DW	555	0	400	456	56	14.00%
2410	85	260	0	Workers Comp Insurance - DW	2,199	1,385	2,725	2,372	(353)	-12.95%
				TOTAL EMPLOYEE BENEFITS	414,120	387,628	427,593	484,749	57,156	13.37%
				TOTAL 2410 OFFICE OF THE PRINCIPAL	1,384,668	1,356,253	1,422,387	1,507,600	85,213	5.99%
				2620 OPERATING BUILDING SERVICES						
2620	70	110	1	Custodial Wages - BES	125,709	123,546	129,234	133,556	4,322	3.34%
2620	70	110	2	Custodial Wages - BMS	126,423	121,372	126,163	129,682	3,519	2.79%
2620	70	110	3	Custodial Wages - BHS	214,957	213,102	208,871	213,663	4,792	2.29%
2620	70	130	0	Custodial Overtime - DW	5,000	0	5,000	5,000	0	0.00%
2620	70	320	1	Contracted Services - BES	0	0	0	0	0	0.00%
2620	70	322	1	Staff Development - BES	250	74	250	250	0	0.00%
2620	70	322	2	Staff Development - BMS	250	0	250	250	0	0.00%
2620	70	322	3	Staff Development - BHS	250	75	250	250	0	0.00%
2620	70	411	1	Water/Sewerage - BES	10,500	13,077	12,500	12,558	58	0.46%
2620	70	411	2	Water/Sewerage - BMS	10,272	11,901	24,500	12,558	(11,942)	-48.74%
2620	70	411	3	Water/Sewerage - BHS	13,250	17,104	15,500	15,743	243	1.57%
2620	70	421	1	Rubbish Removal - BES	8,424	5,595	8,424	6,270	(2,154)	-25.57%
2620	70	421	2	Rubbish Removal - BMS	8,424	5,560	8,424	6,270	(2,154)	-25.57%
2620	70	421	3	Rubbish Removal - BHS	11,232	10,873	11,232	11,539	307	2.73%
2620	70	430	3	Equipment Maintenance - BHS	750	2,466	750	750	0	0.00%
2620	70	431	1	Building Repairs - BES	17,529	38,686	17,529	17,529	0	0.00%
2620	70	431	2	Building Repairs - BMS	17,313	49,982	17,313	17,313	0	0.00%
2620	70	431	3	Building Repairs - BHS	34,788	45,650	34,788	34,788	0	0.00%
2620	70	432	1	HVAC Repairs - BES	0	0	0	0	0	#DIV/0!
2620	70	432	2	HVAC Repairs - BMS	0	0	0	0	0	#DIV/0!
2620	70	432	3	HVAC Repairs - BHS	0	0	0	0	0	#DIV/0!
2620	70	433	1	Plumbing Repairs - BES	0	0	0	0	0	#DIV/0!
2620	70	433	2	Plumbing Repairs - BMS	0	0	0	0	0	#DIV/0!
2620	70	433	3	Plumbing Repairs - BHS	0	0	0	0	0	#DIV/0!
2620	70	434	1	Glass Breakage - BES	0	0	0	0	0	#DIV/0!
2620	70	434	2	Glass Breakage - BMS	0	0	0	0	0	#DIV/0!
2620	70	434	3	Glass Breakage - BHS	0	0	0	0	0	#DIV/0!
2620	70	435	1	Building Exterior - BES	10,000	8,818	10,000	6,500	(3,500)	-35.00%
2620	70	435	2	Building Exterior - BMS	7,500	1,151	7,500	6,500	(1,000)	-13.33%
2620	70	435	3	Building Exterior - BHS	10,000	2,290	10,000	6,500	(3,500)	-35.00%
2620	70	436	1	Building Interior - BES	15,000	27,848	15,000	15,000	0	0.00%
2620	70	436	2	Building Interior - BMS	50,000	72,151	50,000	50,000	0	0.00%
2620	70	436	3	Building Interior - BHS	46,410	41,036	50,000	50,000	0	0.00%
2620	70	521	0	Property/Liability Insurance - DW	56,401	54,301	58,882	62,747	3,865	6.56%
2620	70	521	0	Insurance Deductible Cost - DW	1,000	13	1,000	1,000	0	0.00%

BOW SCHOOL DISTRICT 2021-2022 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2019-20	FY2019-20	FY2020-21	FY2021-22	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2620	70	610	1	Custodial Supplies - BES	16,000	17,274	20,000	26,000	6,000	30.00%
2620	70	610	2	Custodial Supplies - BMS	16,529	18,784	16,750	18,500	1,750	10.45%
2620	70	610	3	Custodial Supplies - BHS	30,000	32,938	32,000	33,000	1,000	3.13%
2620	70	621	1	Heating Gas - BES	34,362	30,421	35,020	32,830	(2,190)	-6.25%
2620	70	621	2	Heating Gas - BMS	42,000	32,064	42,981	41,744	(1,237)	-2.88%
2620	70	621	3	Heating Gas - BHS	106,280	62,490	70,000	88,045	18,045	25.78%
2620	70	622	0	Electricity - DW	360,620	323,796	349,180	374,013	24,833	7.11%
2620	70	624	1	Fuel Oil - BES	0	0	0	0	0	#DIV/0!
2620	70	624	2	Diesel Oil - BMS	1,000	148	750	750	0	0.00%
2620	70	624	3	Diesel Fuel - BHS	1,000	2,031	750	750	0	0.00%
2620	70	733	1	Furniture - BES	2,810	1,751	2,810	0	(2,810)	0.00%
2620	70	733	2	Furniture - BMS	3,500	0	3,500	0	(3,500)	0.00%
2620	70	733	3	Furniture - BHS	0	0	0	0	0	0.00%
2620	70	734	1	Equipment - BES	0	0	0	0	0	0.00%
2620	70	734	2	Equipment - BMS	0	0	0	0	0	0.00%
2620	70	734	3	Equipment - BHS	711	0	0	0	0	100.00%
2620	70	737	1	Replacement Furniture/Fixtures - BES	0	0	0	0	0	#DIV/0!
2620	70	737	2	Replacement Furniture/Fixtures - BMS	0	0	0	0	0	#DIV/0!
2620	70	737	3	Replacement Furniture/Fixtures - BHS	0	0	0	0	0	0.00%
2620	70	738	1	Replacement Equipment - BES	0	0	0	0	0	#DIV/0!
2620	70	738	2	Replacement Equipment - BMS	0	0	0	0	0	#DIV/0!
2620	70	738	3	Replacement Equipment - BHS	0	0	0	0	0	#DIV/0!
2620	70	810	1	Dues - BES	0	0	0	0	0	#DIV/0!
2620	70	810	2	Dues - BMS	0	0	0	0	0	#DIV/0!
2620	70	810	3	Dues - BHS	0	0	0	0	0	#DIV/0!
				TOTAL OPERATING BUILDING SERVICES	1,416,444	1,388,369	1,397,101	1,431,848	34,747	2.49%
2620	85	211	0	Health Insurance - DW	175,906	149,356	177,503	184,236	6,733	3.79%
2620	85	212	0	Dental Insurance - DW	16,540	15,288	16,136	14,327	(1,809)	-11.21%
2620	85	213	0	Life Insurance - DW	551	291	548	561	13	2.37%
2620	85	214	0	Disability Insurance - DW	950	659	945	968	23	2.43%
2620	85	220	0	FICA - DW	36,115	34,735	35,899	36,865	966	2.69%
2620	85	230	0	NH Retirement - DW	46,768	49,299	48,052	61,861	13,809	28.74%
2620	85	250	0	Unemployment Insurance - DW	720	0	520	593	73	14.04%
2620	85	260	0	Workers Comp Insurance - DW	11,283	5,893	11,215	9,638	(1,577)	-14.06%
				TOTAL EMPLOYEE BENEFITS	288,833	255,520	290,818	309,049	18,231	6.27%
				TOTAL 2620 OPERATING BUILDING SERVICES	1,705,277	1,643,889	1,687,919	1,740,897	52,978	3.14%
				2630 CARE/UPKEEP OF GROUNDS SERVICES						
2630	70	110	0	Building Maintenance Wages - DW	72,081	72,081	73,728	74,929	1,201	1.63%
2630	70	110	3	Grounds Maintenance Wages - DW	82,353	82,973	85,056	87,101	2,045	2.40%
2630	70	130	0	Grounds Maintenance Overtime - DW	2,000	1,718	2,000	2,000	0	0.00%
2630	70	424	1	Maintenance of Grounds - BES	10,821	11,320	9,000	9,661	661	7.34%
2630	70	424	2	Maintenance of Grounds - BMS	18,821	23,857	17,000	11,411	(5,589)	-32.88%
2630	70	424	3	Maintenance of Grounds - BHS	45,262	43,713	39,000	42,123	3,123	8.01%
2630	70	430	0	Equipment Maintenance - DW	10,000	9,037	10,000	10,000	0	0.00%
2630	70	610	0	Supplies - DW	6,389	3,841	9,500	7,575	(1,925)	-20.26%
2630	70	626	0	Gas - DW	7,500	7,477	6,150	5,700	(450)	-7.32%
2630	70	734	0	New Equipment - DW	0	0	0	0	0	0.00%
				TOTAL CARE/UPKEEP OF GROUNDS SERVICES	255,227	256,019	251,434	250,500	(934)	-0.37%
2630	85	211	0	Health Insurance - DW	50,722	61,269	64,861	61,909	(2,952)	-4.55%
2630	85	212	0	Dental Insurance - DW	5,051	5,079	5,878	4,375	(1,503)	-25.57%
2630	85	213	0	Life Insurance - DW	184	97	189	193	4	2.12%
2630	85	214	0	Disability Insurance - DW	317	220	326	333	7	2.15%
2630	85	220	0	FICA - DW	11,967	12,703	12,300	12,548	248	2.02%
2630	85	230	0	NH Retirement - DW	17,116	17,564	17,602	22,613	5,011	28.47%
2630	85	250	0	Unemployment Insurance - DW	187	0	135	152	17	12.59%
2630	85	260	0	Workers Comp Insurance - DW	2,034	1,062	3,843	3,281	(562)	-14.62%
				TOTAL EMPLOYEE BENEFITS	87,578	97,994	105,134	105,404	270	0.26%
				TOTAL 2630 CARE/UPKEEP OF GROUNDS SERVICES	342,805	354,012	356,568	355,904	(664)	-0.19%
				2640 CARE/UPKEEP OF EQUIPMENT SERVICES						
2640	70	430	1	Maintenance Contracts - BES	13,502	15,627	14,121	12,925	(1,196)	-8.47%
2640	70	430	2	Maintenance Contracts - BMS	22,389	21,716	24,672	20,672	(4,000)	-16.21%
2640	70	430	3	Maintenance Contracts - BHS	53,759	53,871	51,780	52,306	526	1.02%
2640	70	437	1	Repairs Instructional Equipment - BES	0	0	0	0	0	0.00%
2640	70	437	2	Repairs Instructional Equipment - BMS	2,044	1,256	2,044	2,500	456	22.31%

BOW SCHOOL DISTRICT

2021-2022 PROPOSED BUDGET

Function	Program	Object	School	Account	FY2019-20	FY2019-20	FY2020-21	FY2021-22	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2640	70	437	3	Repairs Instructional Equipment - BHS	3,649	4,208	8,000	6,880	(1,120)	-14.00%
2640	70	438	1	Repairs Non-Instructional Equipment - BES	154	0	0	0	0	#DIV/0!
2640	70	438	2	Repairs Non-Instructional Equipment - BMS	1,000	2,641	0	0	0	#DIV/0!
2640	70	438	3	Repairs Non-Instructional Equipment - BHS	11	0	0	0	0	#DIV/0!
				TOTAL 2640 CARE/UPKEEP OF EQUIPMENT SERVICES	96,508	99,319	100,617	95,283	(5,334)	-5.30%
				2721 STUDENT TRANSPORTATION						
2721	80	110	0	Wages - Regular Transportation - DW	278,316	277,049	307,901	297,070	(10,831)	-3.52%
2721	80	321	0	In-service Training - DW	0	0	0	0	0	#DIV/0!
2721	80	531	0	Telephone - DW	1,700	1,603	1,700	1,700	0	0.00%
2721	80	610	0	Training Supplies - DW	100	0	100	100	0	0.00%
2721	80	641	0	Books/Printed Material - DW	575	461	575	575	0	0.00%
2721	80	642	0	Software - DW	3,300	6,745	3,250	3,331	81	2.49%
2721	80	732	0	Bus Lease - New Vehicles - DW	0	0	0	0	0	0.00%
2721	80	890	0	Other Transportation Expense - DW	7,000	7,368	7,000	7,500	500	7.14%
				TOTAL STUDENT TRANSPORTATION	290,991	293,226	320,526	310,276	(10,250)	-3.20%
2721	85	211	0	Health Insurance - DW	45,731	39,517	53,616	47,557	(6,059)	-11.30%
2721	85	212	0	Dental Insurance - DW	4,495	5,227	5,531	3,774	(1,757)	-31.77%
2721	85	213	0	Life Insurance - DW	334	173	369	356	(13)	-3.52%
2721	85	220	0	FICA - DW	21,291	20,436	23,554	22,726	(828)	-3.52%
2721	85	230	0	NH Retirement - DW	0	0	0	0	0	0.00%
2721	85	250	0	Unemployment Insurance - DW	641	(19)	493	522	29	5.88%
2721	85	260	0	Workers Comp Insurance - DW	11,578	5,901	12,809	11,259	(1,550)	-12.10%
				TOTAL EMPLOYEE BENEFITS	84,070	71,235	96,372	86,194	(10,178)	-10.56%
				TOTAL 2721 STUDENT TRANSPORTATION	375,061	364,461	416,898	396,470	(20,428)	-4.90%
				2722 SPECIAL EDUCATION TRANSPORTATION						
2722	80	110	0	Wages - SPED Transportation - DW	65,728	61,903	66,226	67,883	1,657	2.50%
2722	80	519	0	Contracted Transportation - DW	197,383	169,977	202,896	161,995	(40,901)	-20.16%
2722	80	734	0	Handicapped Transportation New Equipment - DW	0	0	0	0	0	0.00%
2722	80	738	0	Handicapped Transportation Replacement Equipment - DW	22,762	12,506	12,506	12,506	0	0.00%
				TOTAL SPECIAL EDUCATION TRANSPORTATION	285,873	244,386	281,628	242,384	(39,244)	-13.93%
2722	85	211	0	Health Insurance - DW	0	0	0	0	0	0.00%
2722	85	212	0	Dental Insurance - DW	0	0	0	0	0	0.00%
2722	85	213	0	Life Insurance - DW	79	42	79	81	2	2.53%
2722	85	214	0	Disability Insurance - DW	0	0	0	0	0	0.00%
2722	85	220	0	FICA - DW	5,028	4,736	5,066	5,193	127	2.51%
2722	85	230	0	NH Retirement - DW	0	0	0	0	0	#DIV/0!
2722	85	250	0	Unemployment Insurance - DW	152	0	105	119	14	13.33%
2722	85	260	0	Workers Comp Insurance - DW	2,734	1,414	2,755	2,573	(182)	-6.61%
				TOTAL EMPLOYEE BENEFITS	7,993	6,191	8,005	7,966	(39)	-0.49%
				TOTAL 2722 SPECIAL EDUCATION TRANSPORTATION	293,866	250,577	289,633	250,350	(39,283)	-13.56%
				2724 CO-CURRICULAR TRANSPORTATION						
2724	80	110	0	Wages - Co-Curricular Transportation - DW	20,355	18,802	20,861	21,377	516	2.47%
2724	80	519	0	Contracted Transportation - DW	0	0	3,750	3,750	0	0.00%
				TOTAL CO-CURRICULAR TRANSPORTATION	20,355	18,802	24,611	25,127	516	2.10%
2724	85	220	0	FICA - DW	1,557	1,426	1,596	1,635	39	2.44%
2724	85	260	0	Workers Comp Insurance - DW	847	438	868	810	(58)	-6.68%
				TOTAL EMPLOYEE BENEFITS	2,404	1,864	2,464	2,445	(19)	-0.77%
				TOTAL 2724 CO-CURRICULAR TRANSPORTATION	22,759	20,666	27,075	27,572	497	1.84%
				2725 ATHLETIC TRANSPORTATION						
2725	80	110	0	Wages - Athletic Transportation - DW	30,533	20,502	31,291	32,066	775	2.48%
2725	80	519	0	Contracted Transportation - DW	10,000	13,837	22,500	22,500	0	0.00%
				TOTAL ATHLETIC TRANSPORTATION	40,533	34,339	53,791	54,566	775	1.44%
2725	85	220	0	FICA - DW	2,336	1,504	2,394	2,453	59	2.46%
2725	85	260	0	Workers Comp Insurance - DW	1,270	657	1,302	1,215	(87)	-6.68%
				TOTAL EMPLOYEE BENEFITS	3,606	2,161	3,696	3,668	(28)	-0.76%
				TOTAL 2725 ATHLETIC TRANSPORTATION	44,139	36,500	57,487	58,234	747	1.30%

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Function	Program	Object	School	Account	FY2019-20	FY2019-20	FY2020-21	FY2021-22	Difference	Difference
Code	Code	Code	Code	Name	Approved	Actual	Approved	Proposed	\$	%
2740 VEHICLE REPAIRS										
2740	80	110	0	Wages - Vehicle Repair - DW	60,038	60,038	61,916	63,457	1,541	2.49%
2740	80	130	0	Wages - Vehicle Repair Overtime - DW	6,470	20,620	6,672	6,838	166	2.49%
2740	80	439	0	Contracted Services - DW	72,000	63,855	77,000	77,000	0	0.00%
2740	80	521	0	Vehicle Insurance - DW	0	0	0	0	0	0.00%
2740	80	580	0	Travel - DW	250	0	0	0	0	#DIV/0!
2740	80	610	0	Supplies - DW	37,744	38,603	42,500	42,500	0	0.00%
2740	80	626	0	Diesel Fuel - DW	85,997	48,465	78,213	62,571	(15,642)	-20.00%
2740	80	736	0	Replacement Vehicles - DW	95,058	69,615	110,812	99,233	(11,579)	-10.45%
2740	80	738	0	Replacement Equipment - DW	3,500	2,886	3,500	3,500	0	0.00%
				TOTAL VEHICLE REPAIR	361,057	304,082	380,613	355,099	(25,514)	-6.70%
2740 VEHICLE REPAIR										
2740	85	211	0	Health Insurance - DW	19,382	24,085	20,955	22,653	1,698	8.10%
2740	85	212	0	Dental Insurance - DW	579	579	601	601	0	0.00%
2740	85	213	0	Life Insurance - DW	80	42	82	84	2	2.44%
2740	85	214	0	Disability Insurance - DW	138	96	142	146	4	2.82%
2740	85	220	0	FICA - DW	5,088	6,463	5,247	5,378	131	2.50%
2740	85	230	0	NH Retirement - DW	7,429	9,702	7,661	9,883	2,222	29.00%
2740	85	250	0	Unemployment Insurance - DW	43	0	31	35	4	12.90%
2740	85	260	0	Workers Comp Insurance - DW	2,767	1,431	2,853	2,664	(189)	-6.62%
				TOTAL EMPLOYEE BENEFITS	35,506	42,397	37,572	41,444	3,872	10.31%
TOTAL 2740 VEHICLE REPAIR										
					396,563	346,479	418,185	396,543	(21,642)	-5.18%
4000-5000 OTHER										
5110	40	910	0	Debt Service Principal	200,000	200,000	200,000	200,000	0	0.00%
5120	40	830	0	Debt Service Interest	67,000	67,000	58,200	49,400	(8,800)	-15.12%
5230	00	930	0	Transfer to Capital Projects	0	0	0	0	0	0.00%
5251	00	930	0	Transfer to Capital Reserve Fund	484,375	481,094	86,730	90,260	3,530	4.07%
				\$283 CIF Fee @ 73 BMS + 147 BHS - \$62,260						
				Athletic Fee CRF Deposit - \$28,000						
5252	00	930	0	Transfer to Expendable Trust	0	0	0	0	0	0.00%
				TOTAL 4000-5000 OTHER	751,375	748,094	344,930	339,660	(5,270)	-1.53%
				TOTAL PROPOSED GENERAL FUND	29,029,104	28,431,538	29,687,397	30,644,489	957,092	3.22%
FOOD SERVICE FUND BUDGET										
					FY2019-20	FY2019-20	FY2020-21	FY2021-22	Difference	Difference
					Approved	Actual	Proposed	Proposed	\$	%
FOOD SERVICE FUND BUDGET										
3120	00	110	0	Wages	222,313	232,609	240,904	229,367	(11,537)	-4.79%
3120	00	320	0	Staff Development	1,500	2,322	1,500	1,500	0	0.00%
3120	00	429	0	Contracted Services	11,000	3,810	11,000	11,000	0	0.00%
3120	00	430	0	Equipment Repair	7,000	6,876	8,000	8,000	0	0.00%
3120	00	580	0	Travel	800	0	800	800	0	0.00%
3120	00	610	0	Non-Food Supplies	40,000	14,012	35,000	35,000	0	0.00%
3120	00	631	0	Food	275,000	197,024	285,000	285,000	0	0.00%
3120	00	632	0	Milk	0	0	0	0	0	#DIV/0!
3120	00	639	0	Commodities	40,000	22,396	37,500	37,500	0	0.00%
3120	00	738	0	Replacement Equipment	0	0	0	0	0	0.00%
3120	00	739	0	Capital Equipment	10,000	17,820	20,000	20,000	0	0.00%
3120	00	890	0	Miscellaneous	1,000	700	1,000	1,000	0	0.00%
				TOTAL FOOD SERVICE	608,613	497,568	640,704	629,167	(11,537)	-1.80%
3120	85	211	0	Health Insurance - DW	74,500	92,142	112,887	101,165	(11,722)	-10.38%
3120	85	212	0	Dental Insurance - DW	4,111	8,285	8,683	8,369	(314)	-3.62%
3120	85	213	0	Life Insurance - DW	267	141	289	275	(14)	-4.84%
3120	85	214	0	Disability Insurance - DW	911	632	988	940	(48)	-4.86%
3120	85	220	0	FICA - DW	17,007	17,249	18,429	17,547	(882)	-4.79%
3120	85	230	0	NH Retirement - DW	9,669	12,183	12,448	15,642	3,194	25.66%
3120	85	250	0	Unemployment Insurance - DW	677	0	488	501	13	2.66%
3120	85	260	0	Workers Comp Insurance - DW	5,313	2,775	5,758	4,587	(1,171)	-20.34%
				TOTAL EMPLOYEE BENEFITS	112,455	133,407	159,970	149,026	(10,944)	-6.84%
				TOTAL PROPOSED FOOD SERVICE FUND	721,068	630,975	800,674	778,193	(22,481)	-2.81%

**Bow School District
Report of Student Services
Expenditures/Revenues**

	Fiscal Year 2018-19	Fiscal Year 2019-20
Expenditures for Special Education (All Funds)		
Instruction	\$ 5,342,972.03	\$ 5,643,326.07
Related Services	\$ 1,291,208.70	\$ 1,412,294.21
Administration	\$ 288,813.37	\$ 137,711.90
Legal	\$ 4,039.67	\$ 3,175.00
Transportation	\$ 274,714.83	\$ 250,577.29
Total Expenditures for Special Education (All Funds)	\$ 7,201,748.60	\$ 7,447,084.47
Revenues		
IDEA Grant/IDEA Preschool Grant	\$ 316,188.27	\$ 314,382.35
Tuition	\$ 26,060.67	\$ 2,786.89
Medicaid	\$ 171,972.09	\$ 94,629.24
State Special Education Aid	\$ 346,476.10	\$ 427,153.99
Adequacy Allocation for Special Education	\$ 364,198.92	\$ 392,757.29
Total Revenues	\$ 1,224,896.05	\$ 1,231,709.76
Expenditures Net Of Revenues	\$ 5,976,852.55	\$ 6,215,374.71

BOW SCHOOL DISTRICT PROPOSED BUDGET

2021-2022 ESTIMATED REVENUES

Account	2018-19	2018-19	2019-20	2019-20	2020-21	2021-22	Difference	Difference
Name	Approved	Actual	Approved	Actual	Estimate	Proposed	\$	%
BUDGET ESTIMATED REVENUES								
State Education Tax	2,173,420	2,173,420	2,167,917	2,167,917	2,214,241	2,197,686	(16,555)	-0.75%
Local Property Taxes	16,942,745	16,942,745	18,737,008	18,737,008	17,861,480	18,849,359	987,879	5.53%
TOTAL 1100 PROPERTY TAXES	19,116,165	19,116,165	20,904,925	20,904,925	20,075,721	21,047,045	971,324	4.84%
Regular Tuition - Parental/Other Districts	249,264	240,681	103,192	109,486	108,290	162,962	54,672	50.49%
<i>Hooksett - Grade 12 = 0, Grade 11 = 2, Grade 10 = 3, Grade 9 = 5 TOTAL ESTIMATED 10</i>								
Regular Tuition - Dunbarton MS	717,745	686,414	861,212	858,966	940,381	875,306	(65,075)	-6.92%
<i>Grade 7 = 34, Grade 8 = 39, TOTAL ESTIMATED = 73</i>								
Regular Tuition - Dunbarton HS	1,973,117	1,957,714	1,966,711	1,996,677	2,022,410	2,395,547	373,137	18.45%
<i>Grade 9 = 42, Grade 10 = 33, Grade 11 = 33, Grade 12 = 39, TOTAL ESTIMATED = 147</i>								
Summer School Tuition	0	5,200	0	200	0	0	0	#DIV/0!
Special Education Tuition	10,000	26,061	10,000	12,677	0	0	0	#DIV/0!
TOTAL 1300 TUITION REVENUE	2,950,126	2,916,070	2,941,115	2,978,006	3,071,081	3,433,815	362,734	11.81%
Interest Income	1,500	11,414	4,500	13,511	7,500	7,500	0	0.00%
TOTAL 1500 EARNINGS ON INVESTMENTS	1,500	11,414	4,500	13,511	7,500	7,500	0	0.00%
Student Activity Fees	28,000	32,920	28,000	25,025	28,000	28,000	0	0.00%
TOTAL 1700 STUDENT REVENUE	28,000	32,920	28,000	25,025	28,000	28,000	0	0.00%
Facilities Rental	0	34,205	0	14,189	0	0	0	0.00%
Miscellaneous	1,000	3,496	1,000	9,296	1,000	1,000	0	0.00%
Employee Insurance Payments	248,860	302,740	327,964	285,776	317,868	336,430	18,562	5.84%
TOTAL 1900 OTHER REVENUE	249,860	340,441	328,964	309,261	318,868	337,430	18,562	5.82%
Adequate Education Aid	3,758,568	3,765,207	4,104,163	4,109,820	4,624,713	4,154,409	(470,304)	-10.17%
School Building Aid	67,290	67,290	67,290	67,290	67,290	67,290	0	0.00%
Kindergarten Full Day Aid	94,688	94,688	0	0	0	0	0	#DIV/0!
Vocational Aid	0	7,183	0	8,519	0	0	0	0.00%
Medicaid Reimbursement	225,000	171,972	100,000	94,629	75,000	115,000	40,000	53.33%
Special Education Aid	371,038	346,476	329,923	427,154	290,337	385,000	94,663	32.60%
TOTAL 3000 STATE AID	4,516,584	4,452,817	4,601,376	4,707,412	5,057,340	4,721,699	(335,641)	-6.64%
TOTAL ESTIMATED OPERATING BUDGET REVENUES	26,862,235	26,869,827	28,808,880	28,938,140	28,558,510	29,575,489	1,016,979	3.56%
Transfer From Capital Reserve/Expendable Trust Funds	42,950	42,950	0	378,437	51,001	1,645,420	1,594,419	3126.25%
TOTAL 5000 TRANSFERS FROM OTHER SOURCES	42,950	42,950	0	378,437	51,001	1,645,420	1,594,419	0.00%
TOTAL ESTIMATED GENERAL FUND REVENUES	26,905,185	26,912,777	28,808,880	29,316,577	28,609,511	31,220,909	2,611,398	9.13%

BOW SCHOOL DISTRICT PROPOSED BUDGET

2021-2022 ESTIMATED REVENUES

Account	2018-19	2018-19	2019-20	2019-20	2020-21	2021-22	Difference	Difference
Name	Approved	Actual	Approved	Actual	Estimate	Proposed	\$	%
	2018-19	2018-19	2019-20	2019-20	2020-21	2021-22	Difference	Difference
FUND BUDGET ESTIMATED REVENUES								
Interest	0	0	0	0	0	0	0	0.00%
TOTAL 1500 EARNINGS ON INVESTMENTS	0	0.0	0	0	0	0	0.00%		
BES Daily Lunch Sales	125,000	140,367	140,000	103,397	155,000	155,000	0	0.00%
BMS Daily Lunch Sales	180,000	190,614	180,000	161,016	200,000	200,000	0	0.00%
BHS Daily Lunch Sales	243,420	284,097	290,465	175,127	295,174	276,193	(18,981)	-6.43%
Special Function Sales	4,500	863	4,500	294	4,500	1,000	(3,500)	-77.78%
TOTAL 1600 FOOD SERVICE SALES	552,920	615,942	614,965	439,834	654,674	632,193	(22,481)	-3.43%
Miscellaneous	0	11,244	0	12,092	11,500	11,500	0	0.00%
TOTAL 1900 OTHER REVENUE	0	11,244	0	12,092	11,500	11,500	0	0.00%
State Child Nutrition	5,500	7,445	5,500	7,319	7,500	7,500	0	0.00%
State Commodities	22,000	31,390	25,000	20,491	32,000	32,000	0	0.00%
TOTAL 3200 STATE REVENUE	27,500	38,836	30,500	27,810	39,500	39,500	0	0.00%
Federal Child Nutrition	80,000	92,410	85,000	61,429	95,000	95,000	0	0.00%
TOTAL 4500 FEDERAL REVENUE	80,000	92,410	85,000	61,429	95,000	95,000	0	0.00%
Transfer From Fund Balance	0	0	0	0	0	0	0	0.00%
TOTAL 7700 TRANSFERS FROM OTHER SOURCES	0	0	0	0	0	0	0	0
TOTAL ESTIMATED FOOD SERVICE REVENUES	660,420	758,432	730,465	541,166	800,674	778,193	(22,481)	-2.81%

STATEMENT OF BONDED INDEBTEDNESS

Annual Requirements to Amortize General Obligation Debt

Fiscal Year	Principal	Interest	Total
2021-2022	\$ 200,000.00	\$ 49,400.00	\$ 249,400.00
2022-2023	\$ 200,000.00	\$ 40,500.00	\$ 240,500.00
2023-2024	\$ 200,000.00	\$ 31,500.00	\$ 231,500.00
2024-2025	\$ 200,000.00	\$ 22,500.00	\$ 222,500.00
2025-2026	\$ 200,000.00	\$ 13,500.00	\$ 213,500.00
Thereafter**	<u>\$ 200,000.00</u>	<u>\$ 4,500.00</u>	<u>\$ 204,500.00</u>
	<u>\$ 1,200,000.00</u>	<u>\$ 161,900.00</u>	<u>\$ 1,361,900.00</u>

**BMS Bond Payments Ending in FY 2026-27 - Principal Payment \$200,000 Per Year

REPORT OF TRUST FUND BALANCES

As of June 30, 2020

Month/Year Created	Name	Balance
March-92	Bow School District	\$ 1,136,766.71
March-96	BSD HVAC	\$ 559,248.10
March-00	Bow High School Capital Improvements	\$ 110,091.71
March-06	BSD Paving	\$ 9,102.74
March-14	AREA School Capital Improvements - Dunbarton	\$ 174,269.62
March-16	Athletic Fields and Facilities Improvements	<u>\$ 75,753.71</u>
		<u>\$ 2,065,232.59</u>

Note:

**Annual Report
BOW SCHOOL BOARD CHAIR
2020-2021**

As I complete my second year of service as the Bow School Board Chair, I am proud to serve the Bow School District that continues to offer great educational opportunities and is consistently ranked as one the finest districts in the state. We have strong programs and solid achievement results in academics and co-curricula's. While other districts in NH are contracting, we have seen increases in enrollment as the Bow Community continues to be viewed as a great place to live, work and raise a family. Our collaborative relationship with Dunbarton, now in its eighth year, has proven to be beneficial to both towns. Dunbarton is also experiencing growth, and Dunbarton and Bow are working well together to further the best interests of all students.

In response to issues surrounding assessment of the power plant, the last few years have been ones of fiscal restraint. Bow's cost per pupil is now less than the state average. This is due, in part, to efforts by the Bow School Board to constrain its budget and costs even as enrollment increased. Last year, the board formed an ad-hoc study committee to look at Bow Elementary School (BES). The BES Facility Committee looked at many options from minimal "must have" maintenance needs to a full renovation of all existing space with a large addition. The final proposal that was going to be brought to the voters in the form of a warrant article for design work using capital improvement fund money was the "right size" for our needs. The proposed project was going to include areas of significant renovation, areas of light renovation and an addition to address class size and small instructional space needs, but then Covid-19 hit and everything changed.

Covid-19 has touched the Bow School District in immeasurable ways: from remote learning from March through the end of the last school year to hybrid learning (i.e. two days in school a week and the other days remote) for much of the 2020-2021 academic year; from staff and students having to quarantine to cancelation of Spring 2020 extracurricular activities and a limited sports schedule this school year; from focusing efforts to reviewing and revising school policies to the purchase of PPE and other health and safety issues. I could go on and on, but of course everyone knows the impact Covid-19 has had on themselves and their families and the school has been no different.

The complications of Covid-19 have been a challenge, but are not the driver of this year's operating budget, which has an increase. The three main drivers, most of which are simply out of the direct control of the School Board, are salaries that include raises from settled union contracts (3.5%) and benefits (12%) including a Guaranteed Maximum Health Insurance rate increase of 12.8% and an increase in NH Retirement rates of 22%.

On behalf of the entire School Board, we thank you for your continued support and welcome your input on any and all issues. We also invite you to attend any of the School Board meetings - held at Bow High School usually on the first Thursday of each month. Please be sure to check the website, www.bownet.org, for the latest agendas and meeting schedules.

Respectfully submitted by,

Bryce Larrabee

Bow School Board Chair

OFFICE OF THE SUPERINTENDENT, SAU 67
Bow and Dunbarton School Districts
Annual Report 2020-21

As I work through my fourteenth year of being the Superintendent of SAU 67 and the seventh year of the partnership of the Dunbarton and Bow School Districts in an AREA agreement, it has been an interesting year. The present school year has been greatly impacted by the pandemic and there are some things in the budget that will reflect changes and pivots made to respond to a changed learning environment. Some of these changes were very positive, such as having remote meetings and increased options for student learning, which we hope to continue. Our goal this year was to have the maximum amount of in person schooling while implementing strong infection controls. We implemented an integrated learning model that had the same instructional model for both in person and remote teaching. It was a difficult balance to maintain, but we were quickly able to respond to issues, and switch modes.

This is also a hard budget year in uncertain times. We attempted to repurpose positions to meet new needs and attempted to capitalize on the positive changes made in the past year. There are few new initiatives or expenses, but there are fixed costs that are the drivers of increases. We have settled contracts with wage increases and our health insurance and retirement rates are up significantly. The administrators were mindful of this and presented restrained requests, and the school board in their budget work sessions carefully reviewed expenditure requests too.

This year we have also worked hard to create an Annual Meeting process that would allow thoughtful debate and decision making on the budgets and warrants. Allowing the governing bodies to have a full and participatory process in a time of infection control and distancing was an important goal.

This is a difficult time for our economy and it has been a year of change and uncertainty for our school systems. I believe we have been mindful of both, and are proposing a budget and warrant that meets the needs of our students, sometimes in new ways, while keeping costs contained.

I look forward to working with our community to continue to care for each person every day, focus on learning and teaching to touch the future by building the public schools that are the right quality, scope and size for Bow and Dunbarton. With the help of our whole community we were able to maximize in person schooling, and I know that any budget increase will be difficult in these times, but I am also committed to continuing to provide quality programs and schools.

Dean S. T. Cascadden

Superintendent SAU 67

Annual Report
BOW ELEMENTARY SCHOOL
2020 - 2021

This school year has offered us the opportunity to grow and learn through change. The year has been hard to plan for and yet we adapted and became stronger along the way. We began the year with over 100 students choosing to be fully remote and by Columbus Day weekend we had less than 50 remote students. Bow Elementary School was able to spend up through November in the green level with 450 students in school full-time. We are looking forward to the opportunity to return to green in March. To accommodate social distancing, we converted two Reading / Math Specialist positions to classroom teachers. This resulted in not being able to offer as many students intervention services as in the past. A challenge throughout the year has been very few substitutes available and, by the mid-year point, there were none. Staff absences have been covered in-house which does affect services and the ability to provide remote instruction on certain days to certain classes. At BES, we look forward to our substitutes joining us in the fall of 2021.

This school year, we fully implemented a new Mathematics program called Bridges Mathematics. The program was selected from one of the programs the school fully piloted in the 19-20 school year. The staff chose this program by a wide margin due to the depth of instructional practices it provided. This program has a wealth of teaching resources to insure that our students build strong mathematics skills and reasoning. The program also provided many digital tools to students to use in remote instruction which was helpful as at the elementary level hands-on materials in Math are instrumental in developing strong number sense and numeracy skills. We have been pleased with the program and the success we are seeing in Math.

This school year, the District and BES implemented Multi-Tier Systems of Support for Behavior and Social Emotional Learning. This summer, a group of teachers came together to create our school norms. Ready, Thinker, Considerate, Contribute. As the school year began, each class looked at what these norms meant in the classroom, as a school we used the norms to set our practices for how we move in school and respect each other. Finally, the norms are the structure for our daily work habits as reflected in our report card. All students and staff follow our school norms. A lot of practices needed to be defined for staff and students as we returned to school last fall. It has been heartwarming to see how well the children have adjusted to staying with their classroom group (their cohort) all day. They eat together, play together, and learn together. The children have been a model of resilience in this time. As adults, we have witnessed kindness, imagination, and cooperation.

The inside of BES had many upgrades done while we were out of school from March to June and over the summer. The gym floor was completely resurfaced, the 40-year old cafeteria tables were replaced, and every room of the school was painted. In addition to the cleaning of the air vents that occurred in all buildings as we returned in the fall, our maintenance staff replaced light fixtures to become more energy efficient and brighter, and finally we fixed a fair amount of leaky pipes. Our custodial team has worked tirelessly to keep the building clean and sanitized during the school day, along with the regular maintenance that is done each night.

Technology is a very integral part of our school day this year. The teachers spent the summer learning efficient ways in which to set up Google and Seesaw classrooms. This work has supported all instruction during the school year. In addition, we now have one of our special rotations in the area of technology so that children learn to use the tools that technology provides us in a meaningful manner.

Finally, at BES, we cannot thank the community enough for their support and consideration during this time. It has truly taken a village to come together to support our children during this unique period in our history. From what I see on a daily basis, I am constantly impressed with the honesty and fortitude of our children. Our future is bright.

Respectfully submitted by:

Lori Krueger

Principal

PRINCIPAL'S REPORT

Bow Memorial School

2020 - 2021

Bow Memorial School is a very different place than we were one year ago. We join with the rest of humanity in adjusting to a global pandemic. The past year has challenged us, but also really caused us to reflect on our practices and grow in many ways. We will move forward from this year as a stronger educational community with students, teachers, and families who have learned a great variety of new skills with technology which will have a lasting impact on how we teach and learn. At the same time, we know that many in our community have struggled and that includes in their education. We are committed to taking a thoughtful look across all of our grade levels to ensure that we are diligent and purposeful in filling in the gaps which will be present as we move forward. This is a very interesting and different Town Report to write this year, and I would like to organize it around three realms: budget, covid impact and future planning. My hope is that by doing this, taxpayers will have a transparent window into what we are trying to do and why.

Bow Memorial School and all of the SAU 67 schools have taken a very conservative approach with regard to budget development this year. We were very aware of the significant retirement system increases and the impact of the power plant settlement. We felt a responsibility to do our part in containing costs. We have not proposed any new teaching positions and effectively have no new staffing (our only addition being one hour per day to our Nurse's Assistant). We do need to add a Grade 6 teacher, but will be doing so by eliminating the REACH position. Our belief is that adding the sixth core teacher at Grade 6 is vital as it will allow us to team differently and reduce class sizes at this grade level to under 20 students per class. The reduced class size then results in each student benefiting from increased teacher focus. The teaming benefit is critical, particularly if we need to continue to cohort based on Covid. This was a difficult decision for us, but we felt that at this time consolidating and reassigning existing faculty was the best way to achieve lower class sizes at that grade level.

We are also going to consolidate two of our "Specials" offerings in an effort to help reduce our staffing needs within that department while still maintaining the integrity of our curriculum in both Health and Family and Consumer Science. Our plan includes combining these two important areas into a Healthy Living course that would capture the most important areas of both of the two subjects. Our belief is that this will allow us to creatively maintain our curriculum while taking a fresh look and how those two areas can be effectively blended into one class. This year, we have much less to report in terms of budget, but that is by design and is shared with the other schools across the District.

Bow Memorial School has experienced a very different year and will continue to. We made sweeping changes this summer in an effort to be able to remain in session with a plan that was able to respond to the various states of COVID-19 transmission in our state and community. We tried to make our plan simple, based on overarching principles that could be applied broadly. We did group by cohort and that has allowed us to effectively quarantine students and staff when we need to. We used consistent seating charts across classes allowing us to quarantine fewer people rather than needing to quarantine many. For teachers, we created buffer zones at the front of their rooms which provided them a barrier space of six feet from students most of the time - which, although it may not sound ideal - it saved us from having to quarantine many, many more faculty members (and that is what most often shuts down the a grade level - without the teachers you can not run school). Generally speaking, we spreaded students and staff out and created many new operational systems and, for the most part, they have worked. We have not seen much, if any, Covid spread from within the building.

We made a number of structural adjustments this year to enable our school to better function during the pandemic. We reassigned our Reading and Math Specialists to classroom teaching assignments for 50% of their assignments for this year to reduce class sizes and improve cohorting. Our plan is to return them to their pre-pandemic assignments for next year. We adjusted our Grade 6 to the same structure as our Grade 6 and that

really helped to reduce class size and limit possible exposure as students only had two core area teachers. We also moved our Grades 7 and 8 to a partial block schedule, and this greatly reduced the number of times they moved between classes during the day - again significantly reducing possible Covid transmission. Without going too deeply into the nuances of the various Covid-induced changes to our program, we shifted many of the things we do daily to improve safety for all. We have found that regardless of whether our students are remote or in person the more interactive we are able to make the instruction, and that includes our GoogleMeets (think Zoom meeting), the better engaged and more effectively kids learn. We have placed a premium on the instructional value of interactive classes both in-person and via technology. We are not sure in January when this report is being written if we will need these same structures next school year or not, but we are prepared to use them again if we need to.

We also know that gaps are forming despite our best efforts in a variety of areas; social emotional needs, academic gaps, and more. We are engaging with our faculty to develop thoughtful ways to move forward and support our students for the coming years. We have been working as a part of a broader School District effort to develop Multi-Tiered Systems of Supports for Behavior and Wellness (MTSS-B). We have begun to put this framework for supporting students into place and we have already seen the benefits with our students who have emotional challenges. It has also highlighted that we have more work to do and that we will benefit greatly by generalizing these systems and approaches beyond our targeted groups and into the broader student population. We have been fortunate to have this work supported through state and federal grants thanks to the work of Marcy Kelley, our Student Services Director. Our School Counselors who are an important part of our MTSS-B teams have also taken it upon themselves to try to offer resources to the BMS community by putting together monthly newsletters with resources for parents. We know that the pandemic has caused widespread stress, and we have looked for ways which we can provide an important sense of normalcy and perhaps a helping hand to our families and students.

On an academic front we know that gaps in content for students are occurring. We also know that this is a nationwide problem in schools everywhere and the gaps will not be filled in one year. We are trying to be deliberate in our efforts to create logical and well-scaffolded systems to ensure that our students are supported with a well-aligned program in the coming years. We did budget for a literacy pilot in Grades K through 8 and a Math pilot in Grades 6 through 8 (but to include the high school teachers as well). Our intent is to ultimately pilot two programs in both of these content areas which will provide a well-resourced framework that extends between schools and includes both towns from which to educate our students. We were in the process of moving in this direction when the pandemic began and its arrival has certainly emphasized the importance and timeliness of the work. We also feel fortunate to have Dr. Bartlett (the District's Director of Curriculum, Instruction & Assessment) facilitate this work as we collaborate with the other schools.

This has been a fascinating year with plenty of challenges. We have learned much from the experience and many of the lessons we will apply as we move forward. As with any challenge, it can, and has, brought out the best in our community. We will certainly have needs in future years that we will need to account for because of our efforts to delay certain budget requests. In the big picture, however, BMS is remarkably fortunate and we are lucky to have been able to adjust to the challenges of the past year in the manner in which we have. We are optimistic about our ability to emerge from the pandemic as a better, stronger, and smarter school community. As always, thank you to the towns of Bow and Dunbarton for your continued support. You comprise a wonderful community and I am thankful to work here.

Please don't hesitate to contact me if you have any comments or questions.

Respectfully Submitted,

Adam Osburn

Adam Osburn, Principal

**Annual Report
BOW HIGH SCHOOL PRINCIPAL
2020-2021**

The mission of Bow High School is to develop knowledgeable, inquiring, and caring young people who will become confident lifelong learners. The BHS faculty and staff strive to provide innovative and engaging educational experiences for all students while preparing them for the ever-evolving real world. BHS students are compassionate, resilient, and driven to be successful in and out of the classroom. While the COVID-19 pandemic has greatly altered the daily operations at BHS over the past year, the students and staff have persevered and continue to find success. This report will feature a number of highlights and achievements of our students from the spring 2020 and fall 2020 semesters.

In June of 2020, Bow High School had a graduating class of 153 students. Incredibly, 88% of the students from the BHS Class of 2020 have continued on to post-secondary education programs or the military. Specifically, 73% of the BHS Class of 2020 are attending four-year colleges or universities, 13% are attending two-year colleges, 1% are attending other academic-related programs, and 1% enlisted in the military. Additionally, 74% of the BHS Class of 2020 were recognized as NH State Scholars.

The COVID-19 pandemic did not prevent the BHS Class of 2020 from being celebrated. In place of the traditional Commencement Ceremony in the BHS gym, individual graduation ceremonies were held for each student and their families and a full class social-distanced ceremony was held at Delta Dental Stadium in Manchester, NH. The BHS Class of 2020 showed tremendous character and leadership through all four of their years at BHS particularly during remote learning in the spring.

Congratulations to the BHS Class of 2020 for all of their success and a special thank you to the students who enlisted in the military for their service and commitment to the safety and security of our country. They will surely go on to achieve great things in the future and are missed by all at BHS.

Students at Bow High School continue to excel in all areas of academics. In May of 2020, 136 students took 225 AP Exams in 15 different courses. 67% of students received a qualifying score of 3 or higher on their AP Exams thus allowing them to apply for college credit based on their exam score. 16% of students scored a 5 on their AP Exams, the highest score that can be received. Concurrent or dual enrollment courses continue to be popular with students at BHS. 147 students completed at least one concurrent course resulting in 941 college credits being earned by students during the 2019-2020 school year through concurrent courses at BHS.

The students at Bow High School are quite active and successful outside of the classroom with BHS having 32 athletic programs and over 40 different co-curricular clubs and activities. In the winter of 2020, BHS won two team state championships in Boys' Alpine Skiing and Boys' Basketball. In addition to the team championships, two members of the BHS wrestling team won individual state championships as Wyatt Rheinhardt and Will Zachistal at 120 pounds and 285 pounds respectively. While the spring athletic season was unfortunately cancelled due to the COVID-19 pandemic, BHS athletes were able to participate and compete this past fall. A number of BHS teams found success in the fall including the Boys' and Girls' soccer teams who made it to the finals and semifinals respectively and the Golf team who won a team state championship.

The performing arts department and the students in it continue to do great things to support and enrich the community despite the complications and difficulties of social distancing. During the 2020-2021 school year numerous BHS students have had the opportunity to participate in a number of prestigious music festivals,

including Madeleine Kropp (oboe) who was selected to participate in a nation-wide virtual festival. This was her second year participating in the All National Honor Ensemble. Rorie Cochrane (voice), Cassie Murphy (voice), Rachel Wells (voice), Justin Murphy (double bass), Madeleine Kropp (oboe), and Hannah Waltz (Euphonium) were selected to be a part of the 2021 All State Treble Choir, Mixed Choir, String Orchestra, and Concert Band. The Tri M National Music Honor Society continues to work to provide performances and outreach for local events, and BHS bands and choirs have performed music and shared it digitally.

The co-curricular clubs and activities continue to have a powerful and meaningful impact in the school and community. The BHS Model UN recently participated in the Harvard Model UN conference with Madden McLeod receiving a Diplomatic Commendations award for their work, leadership and diplomacy and Rachel Budd receiving a Diplomatic Commendation award for her work within her Specialized Agency. The BHS Teen Advocacy Group have been very active in their work which included painting a lovely positive message mural in the school. The BHS Environmental Club has been “caught” a few times cleaning up the trails and wooded areas around the school. BHS Interact Club and BHS Peer Outreach continue to oversee multiple service projects that benefit many in the community. The BHS Student Executive Committees, BHS Student Senate, and BHS National Honor Society are full of wonderful student leaders who advocate and support their peers in many positive ways.

The success of our students could not be possible without the continued support of the Bow and Dunbarton communities. I would like to thank all of the parents, guardians, grandparents, and other family members who support our students through this unprecedented school year. Thank you for providing caring and nurturing home lives for all our students so that they may flourish at Bow High School. I would also like to thank a number of local groups and organizations for their continued support of our students and school. Thank you to the Bow Falcon Boosters, Bow Garden Club, Bow Men’s Club, Bow POPS, Bow and Dunbarton PTOs, Bow Rotary Club, Bow Schools Foundation, Best Buddies, DHL, and Northeast Delta Dental.

Respectfully submitted by:

Brian O’Connell

Principal

**Annual Report
BOW POPS
2020 – 2021**

Bow POPS (Parents of Performing Arts Students) is a nonprofit organization that supports the performing arts (band, chorus, drama, and orchestra) in the Bow and Dunbarton School Districts. Our mission is to encourage and maintain an enthusiastic interest in the various phases of the performing arts, lend active and financial support to the Bow and Dunbarton performing arts programs, and work with the faculty and the School Boards in order to support our mission.

Bow POPS takes pride in assisting the Performing Arts Departments at all age levels with special financial needs. This year, we helped with the purchase of personal instrument kits for the students at Bow Elementary School. Some projects that Bow POPS has helped fund in prior years include guest clinicians for BHS and BMS music departments, scripts and royalties for the BMS annual theater production, and financial assistance for the annual BHS senior music field trip to the Boston POPS.

The Bow POPS Enrichment fund was created to provide financial assistance to individual students pursuing performing arts activities outside of school, such as private lessons, music festivals, and summer camps. Bow and Dunbarton students in grades 5-12 are encouraged to apply for funding, which will be awarded twice this year. Bow POPS was thrilled to be able to award almost \$2,000 in Enrichment Funds for the 2019-2020 school year. The online application link will be shared through Parent Square as well as on our website and Facebook page.

Each spring, three Bow High School graduates are selected for their accomplishments in Band, Chorus, and Theater Arts, and one graduate is selected to receive the Bow POPS Award, which honors excellence across the performing arts disciplines. The recipients' names are added to the plaques in the Music Department wing, and monetary awards are given, as well.

In order to provide the financial, as well as the physical support needed with respective field trips, outings, and special events, the Bow POPS organization needs your help. We are always looking for new ideas, new members, and help with fundraising. If you would like to join us (this year by Zoom), our monthly meeting is held on the second Thursday of the month, at 6:00 p.m.

Please visit our website at <https://sites.google.com/view/bowpopswebsite/> or direct inquiries to bowpopsmusic@gmail.com.

Respectfully submitted,

Meredith Kropp

President, Bow POPS

Annual Report
BOW PARENT-TEACHER ORGANIZATION (PTO)
2020 - 2021

The Bow Parent-Teacher Organization (PTO) is committed to enhancing the learning environment at all three schools in our District by supplementing the school budget, hence our motto “Building a Better Education”. We work to achieve these goals by raising funds for projects and activities that are not part of the school budget and, most importantly, we do it through the commitment of many volunteer hours. Bow Elementary School (BES), Bow Memorial School (BMS) and Bow High School (BHS) all have funds budgeted on their behalf.

2020 was a different year for everyone. We hosted one event in February 2020, before the remainder of the year was closed for events and gatherings due to COVID-19. We reduced the budget by \$20,000 taking in consideration some of the events that we cancelled.

One item added to the budget that we have never purchased before....MASKS! We purchased and supplied every BES and BMS staff member and student with a reusable mask in their school colors and mascot logo. Additional masks were purchased and sold to parents and staff who wanted extras or their own masks.

Historically, the PTO raises funds, in part, by organizing various fundraisers and events throughout the school year. Events include the Annual PTO Craft Fair, BMS & Dunbarton 5th and 6th grade social, BES Bingo Night, Scholastic Book Fairs, and a BES Parent and Child night out. PTO funds also support teachers & specialists with funds to purchase additional items for their classes. School events and assemblies, library, and nurse supplies, artist in residence programs, yearbook, prom, and many other safety and educational programs are also funded by PTO dollars and, in some cases, are covered 100 percent.

At BES and BMS, we offer an online store for school apparel for the school staff, students and parents which we open twice a year.

The PTO also provides two \$500 scholarships to two high school seniors who have embraced the significance of giving back to their community through service. This scholarship is given in the memory of Christopher Richter, a Bow High School sophomore who passed away in June 2000. The recipients chosen in 2020 were Rebecca Bernard and Megan Lavigne.

We did host one live event in 2020 - the Girls Gala in February 2020. We raised over \$3,500 from this one event coordinated again by Melyanie Klunk. This was her last year as chairperson of the event. We thank her for her years of dedicated volunteer work, her creative ideas and for her organization in making it an unforgettable event for the girls. We will be looking for new volunteers to help make this a continued success.

Amy Walton completed her last year as chairperson of the Ski and Skate sale which is typically held in October. We cancelled the event for October 2020, but we thank Amy for her prior years volunteering for this event! We will be looking for a new volunteer to help make this a continued success.

The 41st Annual PTO Craft Fair event held in November 2020 was cancelled. Thankfully, the majority of the vendors opted for the PTO to hold their table rental fee until we can hopefully host the event in November 2021. The event is chaired by Angela Hubbard and Kristin Burgess. We charge a fee for door entry per person, which the PTO splits with BHS to be distributed to each class for their class account, we also charge each

vendor for their table rental space, as well as a raffle table which includes donated items from each vendor. The Scholastic Book Fair was adjusted from a live event held twice a year to an online event. Parents were able to make their purchases online and everyone was still able to enjoy book purchases. The PTO uses the profit from the book fair sales as a credit towards additional books for prizes at events, and to donate to classrooms and the library. This online store was coordinated by Sarah Abberton.

Annually in May, a much-appreciated staff appreciation luncheon is organized at BES, BMS, and BHS. This year, we were unable to host the luncheon, but we did find a way to treat the staff. The PTO purchased gift cards from local Concord area businesses to try and support the small businesses, as well as many parent gift card donations, and the cards were raffled to the staff at each school. We were able to treat many of the staff to a surprise gift as a small token of our appreciation for all they do!

The PTO treated the 8th graders to an 8th grade tee shirt signed by everyone in their class. We coordinated a time for the kids to sign their names inside a “2020” which went on the back of the shirts. The front of the shirts said “BMS Class of 2020 #Quarantine” - designed and made by Shirtmasters. We hope to continue with the gift of these shirts to future 8th grade classes as they enter their next chapter as high school students and have a special keepsake from their middle school!

The website, www.bownet.org/pto and our Facebook page continue to be updated by Sarah Abberton. ParentSquare for all three schools has been fantastic to be able to reach out to each parent and let them know what's happening. Heather Wood continues as our volunteer coordinator and does a fantastic job to get the word with assistance from parents. Melissa Valence stepped down as a board member, but continues to be an active PTO volunteer. We re-elected Ali Coutu as Vice President as well as Bianca Contreras as President, and Melissa Carder has again returned as our Treasurer. We welcome Kristen Burgess as the new PTO Secretary. We enthusiastically encourage every parent of a child in the Bow schools to become involved with the PTO in some way; come to a meeting, volunteer to help out in our schools, help setup or clean up an event, attend a fundraiser, or let us know about your own ideas on how you would like to make a contribution. Our efforts are noted and sincerely appreciated by each member of the elementary, middle, and high school staff and in some form enrich every student in our wonderful District!

Respectfully submitted by:

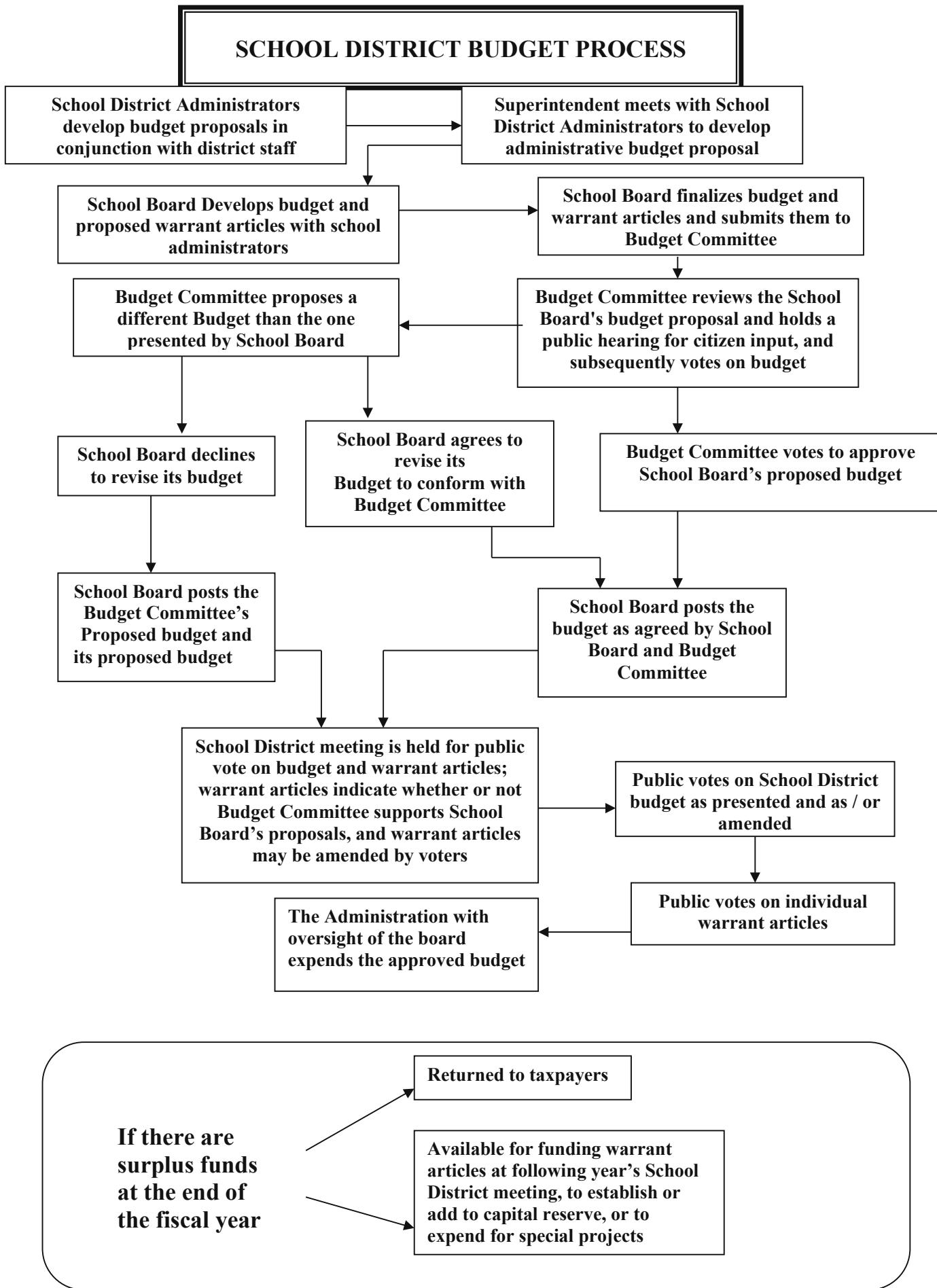
Bianca Contreras

President

bowptopres@gmail.com

ANNUAL REPORT
BOW SCHOOL DISTRICT ENROLLMENT HISTORY
AS OF FEBRUARY 8, 2021

Year	Pre Sch	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	
TOTALS	Pre-4	Gr 5-8	Gr 9-12	TOTALS											
2006-07	16	84	104	105	107	121	131	145	127	189	160	143	173	164	
2007-08	16	77	100	108	112	103	122	135	141	126	185	159	145	171	
2008-09	8	80	96	97	117	119	104	122	141	146	129	187	158	141	
2009-10	20	71	99	91	96	120	119	106	120	141	143	127	176	163	
2010-11	16	64	86	102	93	98	126	124	104	118	138	141	121	178	
2011-12	13	67	81	88	107	94	103	129	125	113	122	139	141	124	
2012-13	18	54	72	86	94	116	103	108	137	127	106	119	143	143	
2013-14	16	66	64	79	88	103	119	108	124	135	131	108	111	144	
2014-15	18	67	84	70	82	95	105	122	144	146	170	131	111	112	
2015-16	19	79	82	86	78	87	101	105	150	149	166	171	132	123	
2016-17	24	95	84	95	97	86	88	113	149	153	153	171	172	134	
2017-18	23	84	106	93	106	106	92	93	150	157	162	156	170	170	
2018-19	20	91	94	108	100	114	112	103	135	155	171	153	154	177	
2019-20	25	106	95	96	114	106	116	112	143	135	164	168	151	154	
2020-21	22	84	106	101	98	112	109	119	153	146	144	164	165	151	
TOTALS	Pre-4	Gr 5-8	Gr 9-12	TOTALS											
2006-07	537		592		640		1769								
2007-08	516		524		664		1700								
2008-09	517		513		617		1647								
2009-10	497		486		609		1592								
2010-11	459		472		578		1509								
2011-12	450		470		526		1446								
2012-13	439		475		511		1425								
2013-14	416		486		494		1396								
2014-15	416		517		524		1457								
2015-16	431		505		592		1528								
2016-17	481		503		630		1614								
2017-18	518		492		658		1668								
2018-19	527		505		655		1687								
2019-20	542		506		637		1685								
2020-21	523		527		624		1674								





Cover Photo: A morning walk around Bow High School as an early Winter begins to cover over Fall.

Back Cover: Masks and social distancing help protect us from COVID-19. Photos by © Eric Anderson

COVID-19 Mask at the ready



The Supervisors of the Checklist have a mask at the ready during the State Primary held at the Bow Community Center September 8, 2020